

KEY APPRAISAL

Services Data Sheet

Asset Appraisal / Corporate Restructuring

Response, Reliability and Resource are three of the most important elements demanded from an asset appraisal company as a Recovery or Turnaround practitioner considers the immediate future or potential interest in a distressed company. Professional advice should be independent, accurate, reliable, relevant and deliverable within a specified (often limited) timescale and in the event of a disposal, a reliable resource and operational infrastructure are key to firstly maintaining, securing, recovering and storing the assets and secondly maximising the realisations achievable. Our experienced team has been providing both intangible and tangible asset valuation and disposal solutions for our clients' intellectual property and assets.

Asset Appraisal / Asset Based Lending

Independent valuation advice is crucial in providing the necessary due diligence prior to entering into an agreement, whether as a lessee or lessor. Our team has an in-depth knowledge of assets across a wide range of industry sectors, together with experience of the issues which may arise during the lease term and crucially in the event of default. The delivery of independent expert advice provides a lessor/lessee with an unbiased view of the potential value of an asset, where all relevant factors have been properly taken into consideration.

Asset Appraisal / Residual Valuation & Market Study

Residual valuation is an essential part of the due diligence process on asset portfolios, prior to market entry on a loan security basis. An independent market study provides both an overview and in-depth analysis of the key drivers and trends, which may affect residual values of assets over a specific time period.

Asset Appraisal / Merger & Acquisition

Independent valuation advice in the M&A field provides a professional opinion of asset value in the open market, or to the ongoing business. Asset valuations provide a company (and potential purchaser) with the tools necessary to negotiate a sale/acquisition. Our valuation advice is provided in accordance with the Valuation and Appraisal Standards ("the Red Book") issued by the Royal Institution of Chartered Surveyors together with Fair Value advice in accordance with IFRS 3 Business Combinations requirements, where combined machinery and property purchase price allocation (PPA) valuation advice is provided in conjunction with our property partners.

Asset Appraisal / Capital Allowances

The correct categorisation of assets and appropriation of working lives is key to determining the true value and tax discount applicable in the above scenario, where all too often, a broad brush approach is utilised, which can deprive a large organisation of substantial discounts in tax penalties. Through our assistance a number of 'blue chip' businesses form an accurate picture for the treatment of the above, saving them large sums of incorrectly paid revenue in the process.

For further information contact us:

Phone +44 (0) 20 7936 4196 / Fax +44 (0) 20 7900 6123
Email info@keyappraisal.co.uk / Web www.keyappraisal.co.uk



Asset Appraisal / Insurance Valuation

The purpose of an insurance valuation is to provide the client with an accurate assessment of the value at risk of machinery and equipment assets under the terms of the insurance policy. We provide a complete insurance valuation service regarding all company assets and on larger matters work closely with our building surveying partners in order to ensure proper asset demarcation.

Asset Realisation / Asset Sales

Whether considering a disposal of a single highly specialised asset or an entire plant, it is important to utilise the correct sale and marketing strategy in order to maximize asset realisations. Our experienced team has the knowledge and expertise to understand this, which enables us to match each asset disposal to the individual needs of our clients.

All sales are conducted either by private treaty or online auction, where the assets are exposed to the widest possible market through both conventional and web-based marketing, supported by our own database of prospective purchasers covering many industry sectors.

Our on-site activities are conducted in accordance with current Health & Safety guidelines and client monies are held in a separate client' account as governed by *Royal Institution of Chartered Surveyors (RICS)*.

In order to avoid a potential conflict of interest, we do not take an equity position in any assets and maintain our status as independent agent at all times.

Asset Realisation / Business Sales

In the event of a business sale, we are able to offer a specialist service to assist our clients with the following: -

- Initial appraisal of assets and goodwill
- Preparation of sales pack or prospectus
- Advertising and marketing of the business
- Dealing with enquiries from prospective purchasers
- Assisting with negotiation and offer confirmation

Asset Control / Asset Management

Fixed asset registers are a mandatory requirement for companies both under International Accounting Standards and Company law. Effectively managed fixed asset registers physically link tangible assets to accounting records, ensuring recognition of each asset, and an up-to-date and 'live' record of Company assets' movement, age and value.

Key Appraisal provides a complete asset management service including creation of detailed asset register and application of bar-coded asset tagging on each asset, which can then be uploaded onto bespoke or standard asset management software to enable the Company to maintain and control their valuable asset base more efficiently.

Once 'live', the asset database can simply be audited by the periodic scanning of each barcode to update the system. This process can be undertaken either in-house or as an additional service provided by our team.

For further information contact us:

Phone +44 (0) 20 7936 4196 / Fax +44 (0) 20 7900 6123
Email info@keyappraisal.co.uk / Web www.keyappraisal.co.uk



Asset Control / Asset Removal & Storage

Removal and storage of assets can often be an important requirement of our clients. In certain situations, rapid collection and storage may be the difference between an asset realisation and liability.

Key Appraisal has a reliable operational resource to facilitate the collection, transport and storage of assets including machinery, inventory and motor vehicles from our clients' sites throughout the UK. This experienced team are well geared for any situation and are used to the specific demands of uplifting assets in sensitive situations, as sometimes required in a Corporate Restructuring situation.

The main storage facility is set in a discreet but expansive location within easy reach of London. This secure site has both internal storage and hard standing making it an ideal location for holding asset sales.

Asset Control / Asset Security

Effective and reliable asset and site security is vital for the preservation of valuable asset and important data in many situations. From assisting an incoming Corporate Restructuring team in what can sometimes be an unknown situation to providing additional comfort at the transitional stage of a business/asset sale; we have the operational resources on hand to provide responsive site and asset security services 24/7.

Asset Control / Asset Clearance

It is often a requirement of the lease to leave a business premises in a clean and tidy state, prior to returning the property to the Landlord or completely cleared in advance of de-rating or refurbishment. Current waste management and Health & Safety legislation sets ever more rigorous guidelines on how this should be carried out, especially with regard to hazardous substances.

Key Appraisal is able to provide a total management site clearance solution. We will facilitate and recommend the appointment of the most suitable contractor, oversee the operation with regular client liaison and manage the required documentation.

For further information contact us:

Phone +44 (0) 20 7936 4196 / Fax +44 (0) 20 7900 6123
Email info@keyappraisal.co.uk / Web www.keyappraisal.co.uk

