



October 2014

Consulting Asset and Technical Valuations C.C. - (CATVAL)

Formed in 2009 and based in Johannesburg, South Africa.

The forming member Carlos dos Santos has over thirty years of valuation expertise and is a specialised plant and machinery consultant.

He is one of a few South African international accredited plant and machinery valuers registered with the Royal Institute of Chartered Surveyors and has undertaken Valuations throughout Southern Africa and Europe

CATVAL offer a diverse spectrum of services, specializing in the valuation of Plant, Machinery and Process Equipment. They offer over 30 years of valuation experience throughout all facets of this discipline, including automotive assembly plants, abattoirs, bottling plants, food processing, maritime, mining, steel production, etc. throughout Southern Africa.

Main Services:

We are experienced in providing valuations for company flotations, statutory purposes, BEE (Black empowerment equity) take-overs and mergers, conflict resolutions, financial statements, machinery leasing, tax consolidations, asset acquisitions and disposals, asset register creation and verification, asset management and tracking, and insurance requirements, asset economic useful lives, all with respect to South African economic and regulatory environment, and IFRS.

Valuations and Consulting Services:

CATVAL offers a professional unbiased opinion of value. Further, they are able to meet their clients' needs and expectations by customizing their valuation and reporting to specific requirements. Being able to converse in Portuguese is a great advantage when dealing with Southern African clients. We use methodologies and definitions adapted from RICS to meet South African requirements.

Mining Valuations:

South Africa has extensive natural resources such that mining which is considered a core industry for the country. We have consulted for and undertaken valuations of mining companies such as the Glencore International Coal beneficiation plants for due diligence and Shanduka Mining Coal beneficiation plants for due diligence, African Rainbow Minerals gold and iron ore mining assets. We have onsite experience dealing with deep and open cast mine environments.

Heavy Industry and Manufacturing Valuations:

CATVAL has extensive understanding and experience of valuing diverse industrial and manufacturing plants. These include electricity generation and transmission equipment for capital gains tax requirements, automotive plants for insurance purposes, steel smelting, foundries, wire drawing and galvanizing plants for insurance, internal audits and due diligence, paper mills and wire rope manufacturing for due diligence.



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Food and Beverage Valuations:

Our expertise in food and beverages include valuations of UNB beer breweries for financial restructuring and asset disposal, Distel wine and spirit distilling for internal audit requirements, and Unilever food processing and packaging for sale and advising of best disposal methods. We have also been contracted to the sugar mills throughout Southern Africa, including Swaziland and Mozambique where valuations were carried out for internal audit requirements.



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