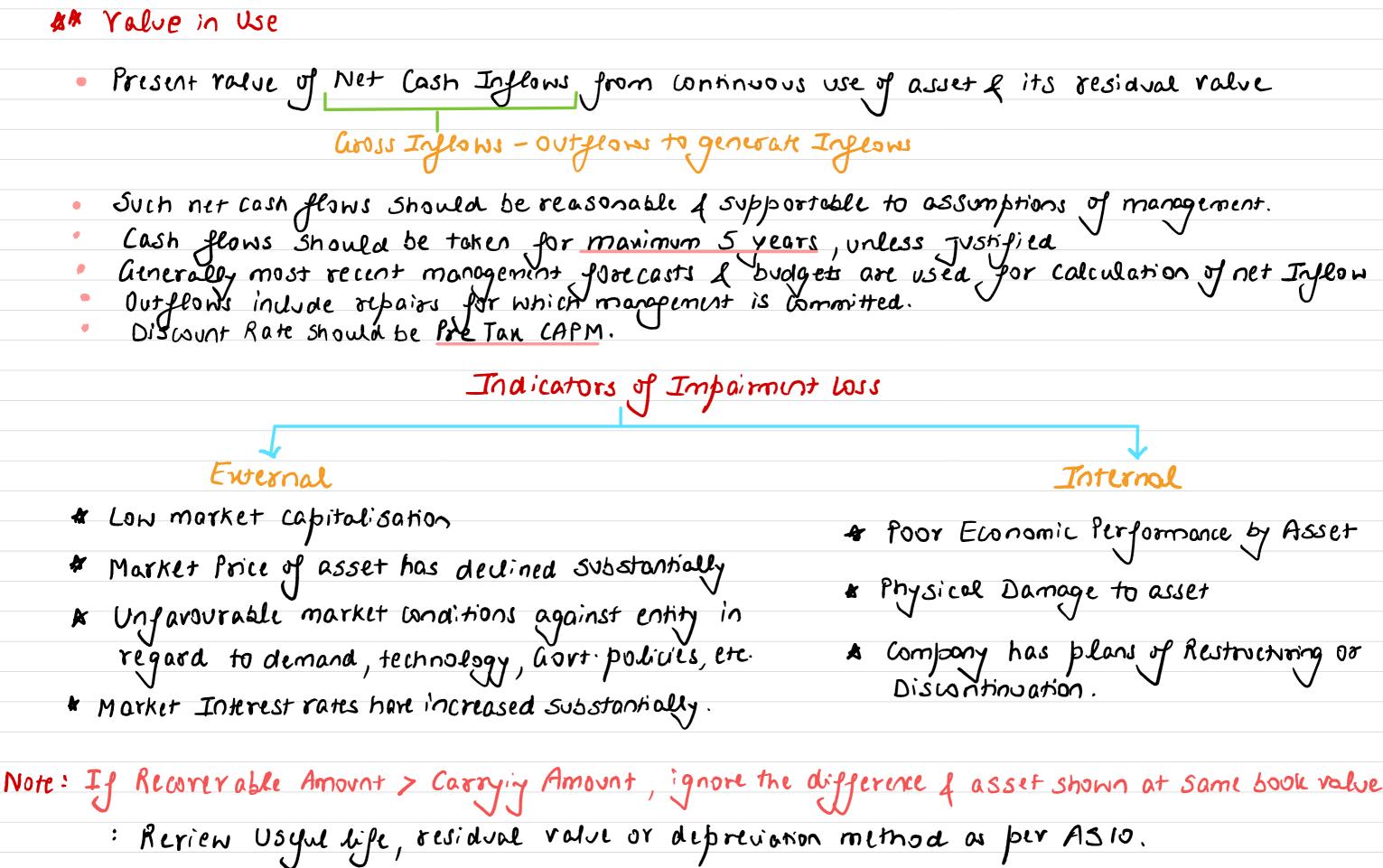


Accounting Treatment To Accumulated Impairment loss Ajc XXX $(x \times x)$ (XXX)



Internal 4 Pour Economic Performance by Asset A company has plans of Restructuring or Discontinuation.

Cash Generating Unit (CQU)

Smallest identifiable group of assets working together to generate cash flows that are largely independent of cash ingerns from other assets or group. If asset is capable of generating cash flows on independent basis, then such single asset is Cau else identify the lowest aggregation of assets that generate independent cash inflows. <u>Carrying Amount of Cav</u>: Summation of carrying amount of all assets grouped under 1 Cav. Includes liability only lif it is necessary to be considered.

Inpairment 1055 for (aU: First to Goodwill allocated to Cau f
Then to other aspets on protata basis based on carrying amount of each asset in Cau.

<u>aodivill</u>: Dues not generate cash flows indépendently promother assets or group if assets therefore recordrable amount cannot be détermined.

Casel: If Cyn can be allocated on reasonable & consistent basis: Apply Bottom up fest only. If a for cannot be allocated un reasonable of consistent basis: Apply both Botton up Test of

Corporate Assets: Administrative assets like the Building, EDP Equipment, Research Unit, etc. Jone Treatment like Gosdwill.

Jop Down Test.

Disclosure Requirements:

- & Impoinment Loss decorded in PALAje

- Impairment Loss adjusted with Revaluation Reserve
 Segments affected by Impairment
 Indicator Used for calculations
 Assumptions applied in calculation of Revorerable Aont.
 Cau & its identification
 Impairment loss reversed auring year.

ger enist then Impairment

are met.