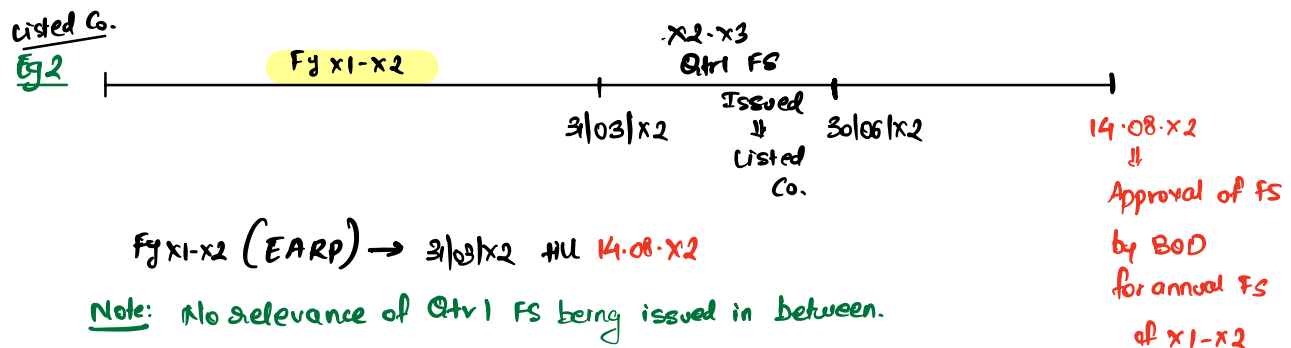
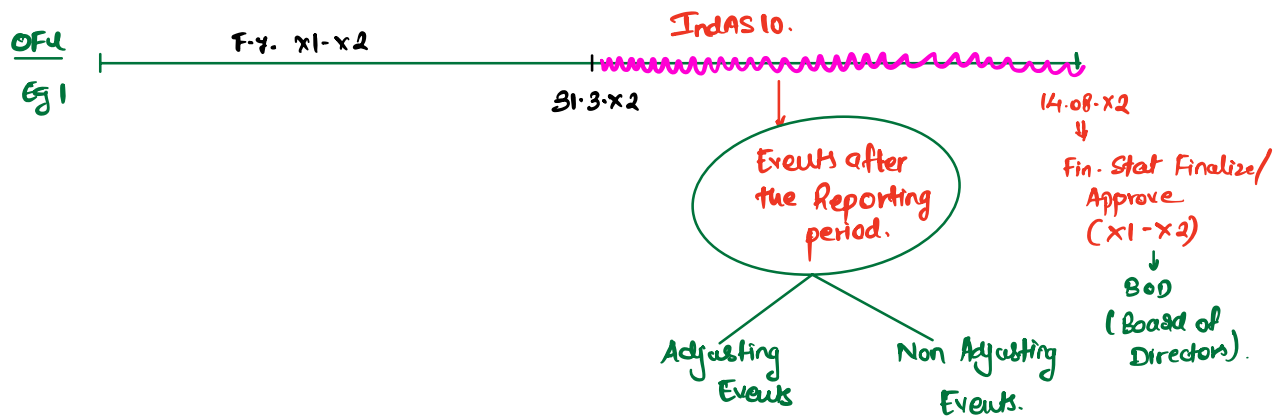
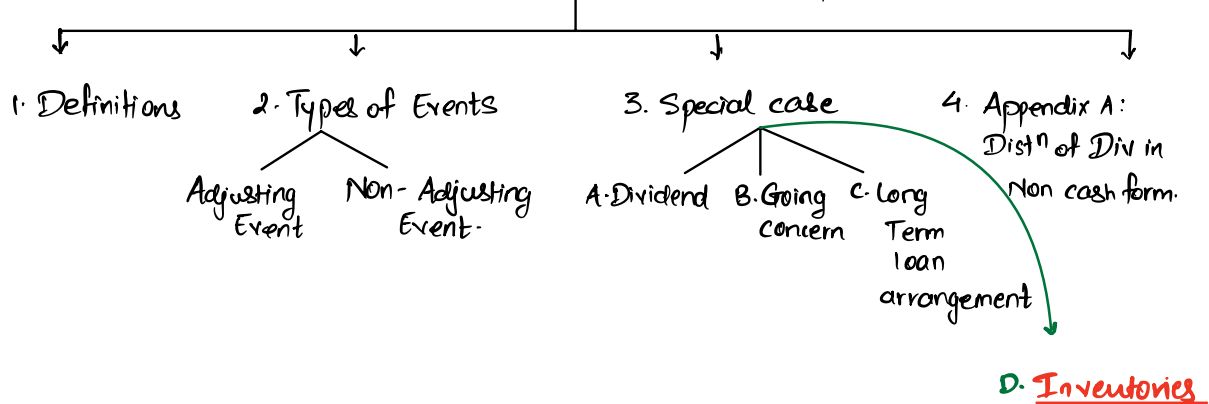


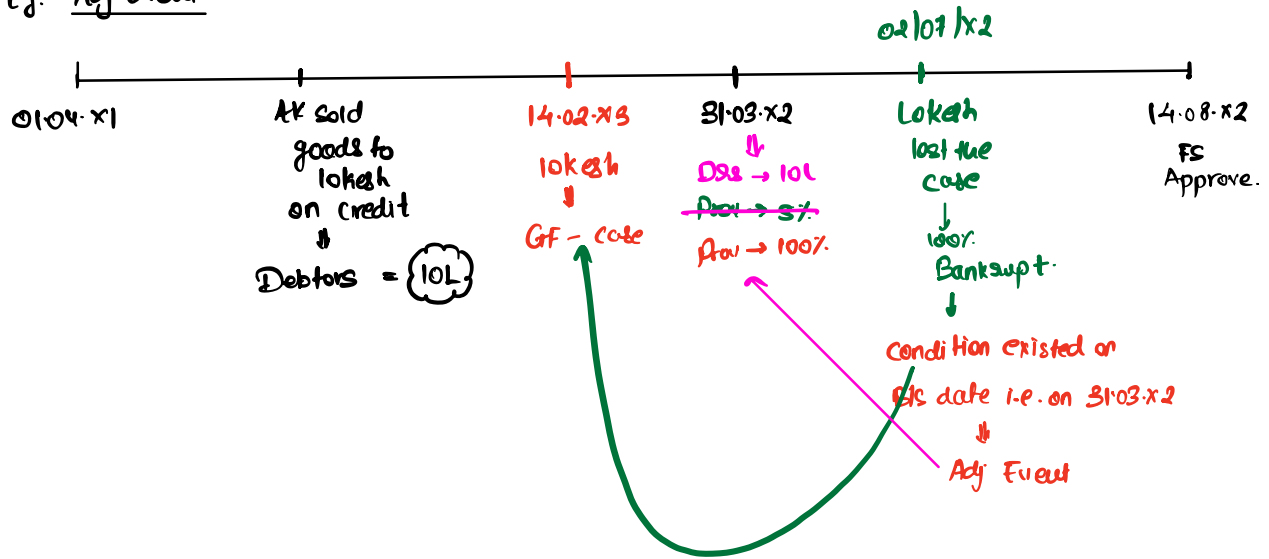
IND AS 10- Events after the Rep. Period



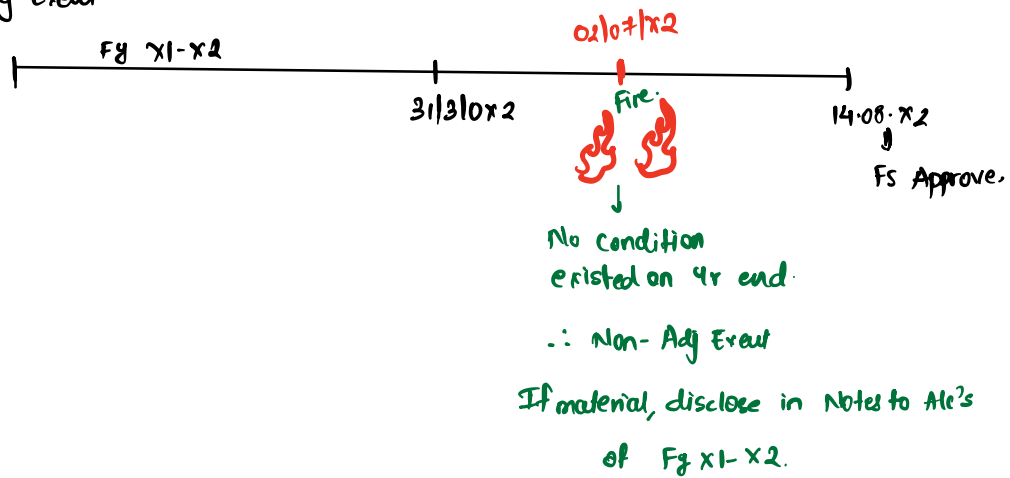
Fy x1-x2 (EARP) → 31/03/x2 till 14.08.x2

Note: No relevance of Qtr 1 FS being issued in between.

Eg: Adj Event

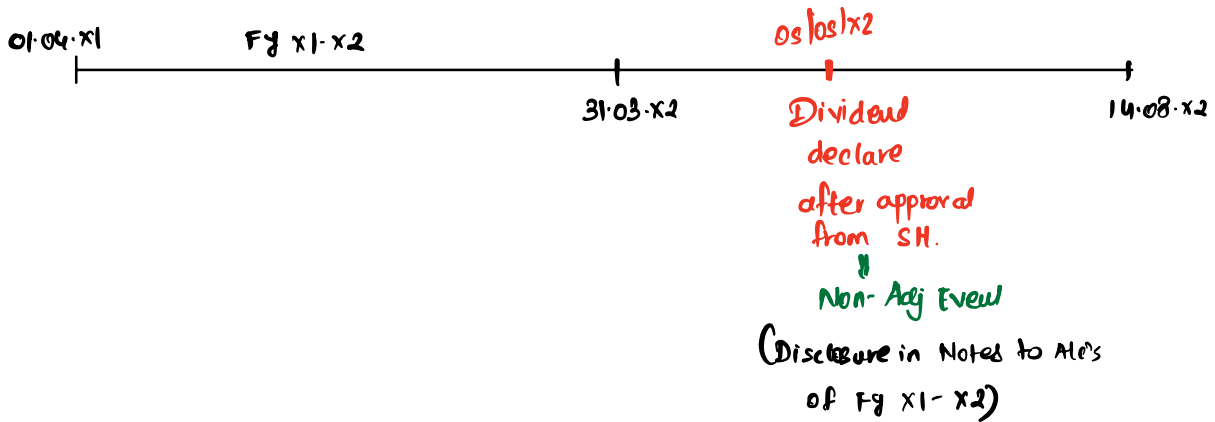


Eg: Non- Adj Event

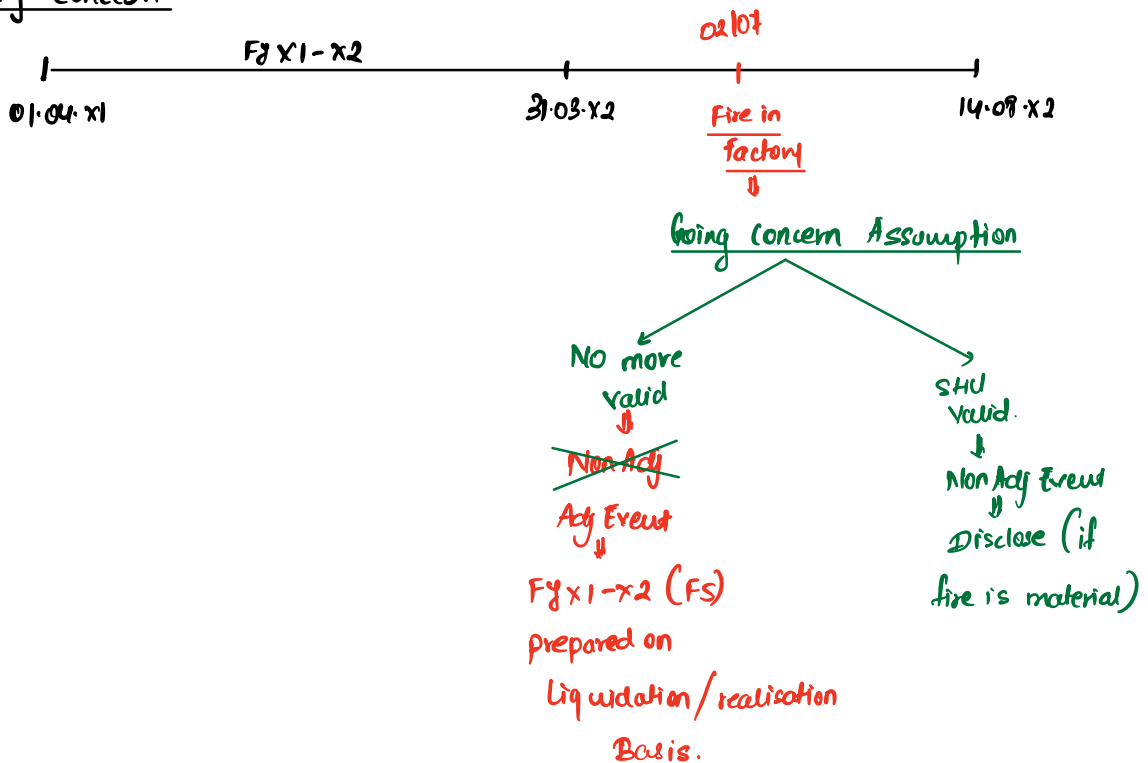


* Special cases

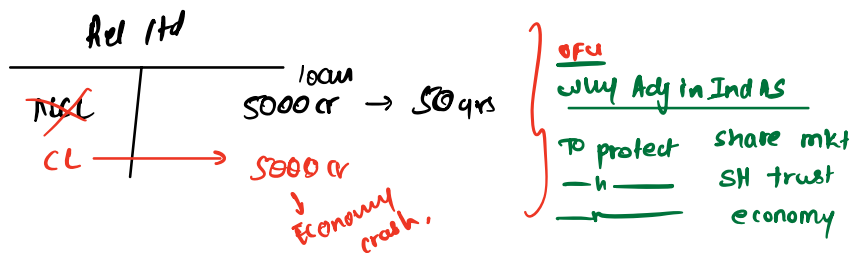
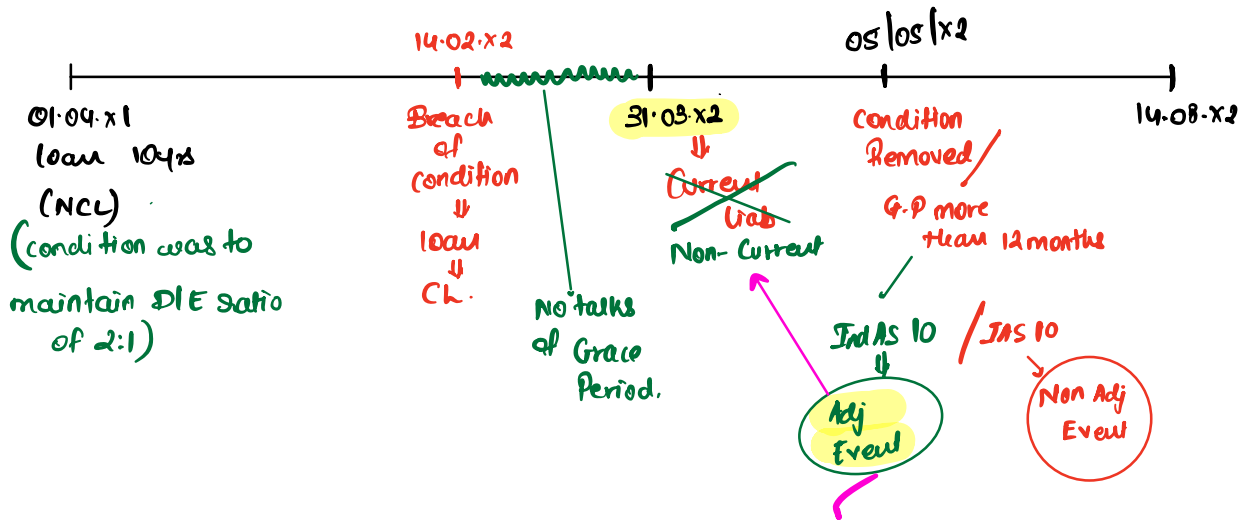
① Dividend declared after Reporting period



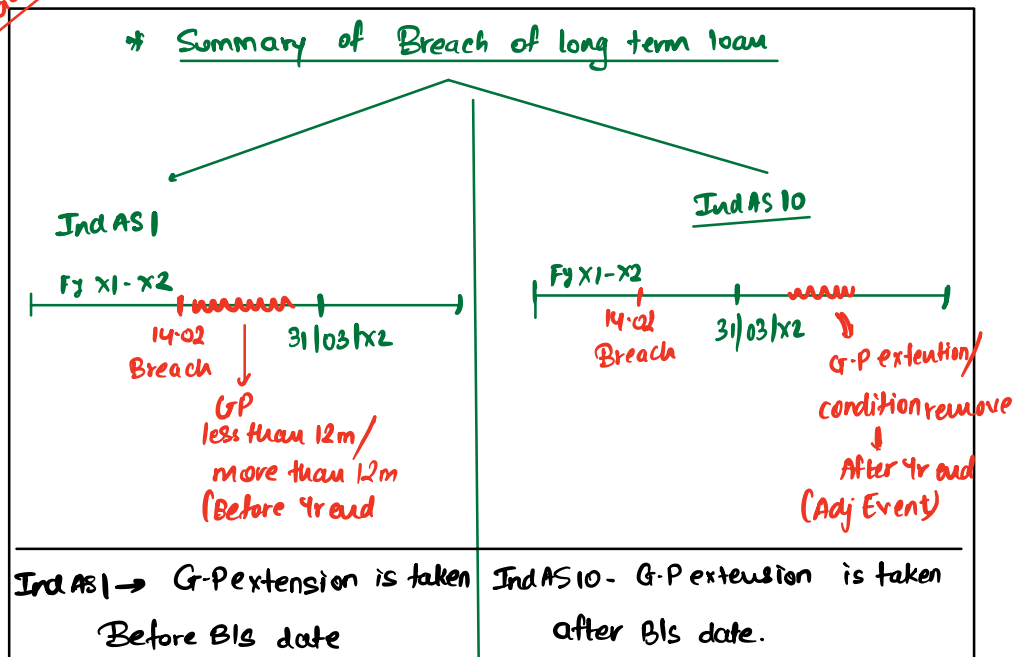
② Going concern



Q3 Long term loan Arrangement → Breach

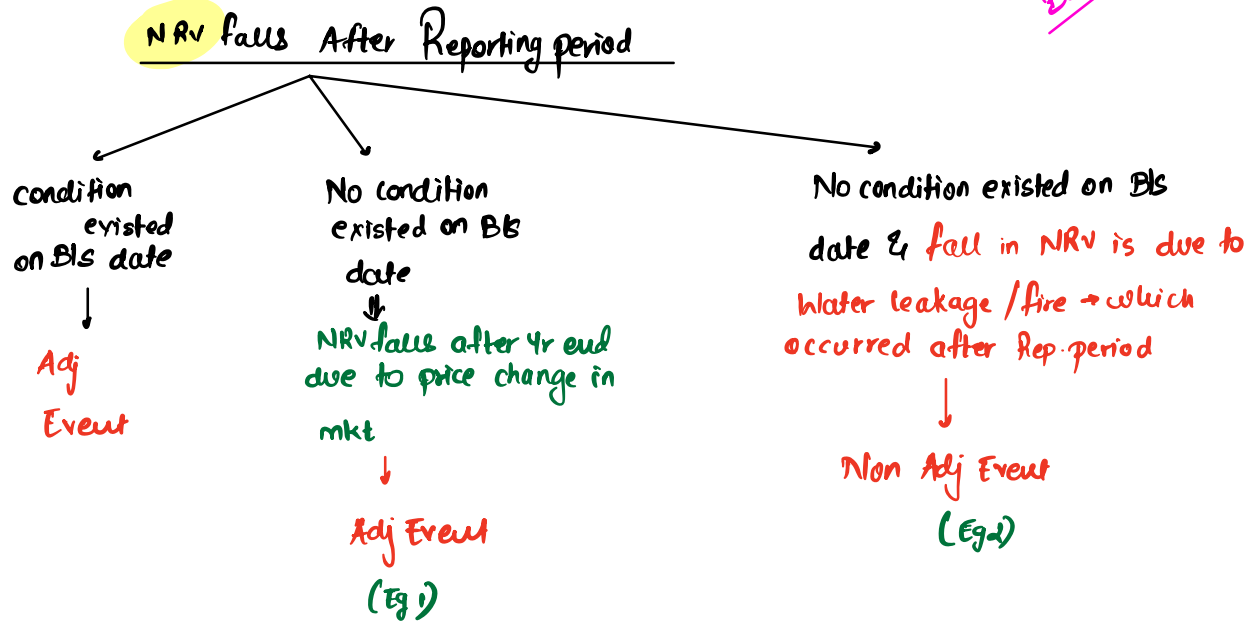


Ak hai Bhairab

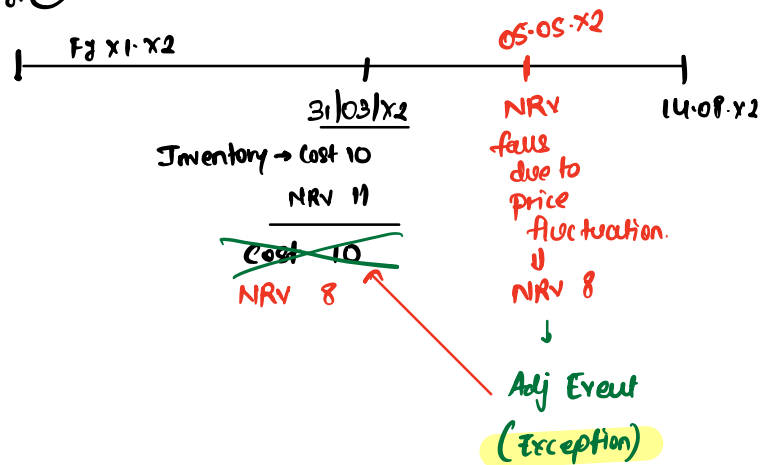


4. Inventory (Summary of Adj in Ques)

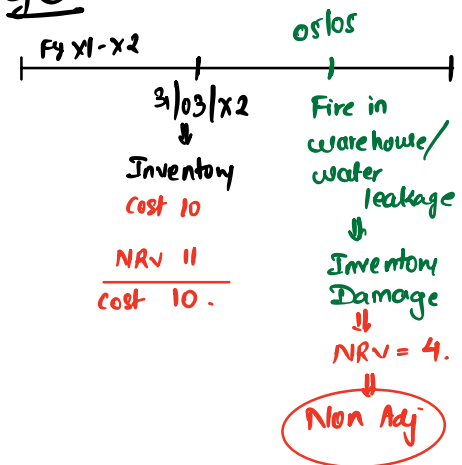
AK hai
Bhai sahab



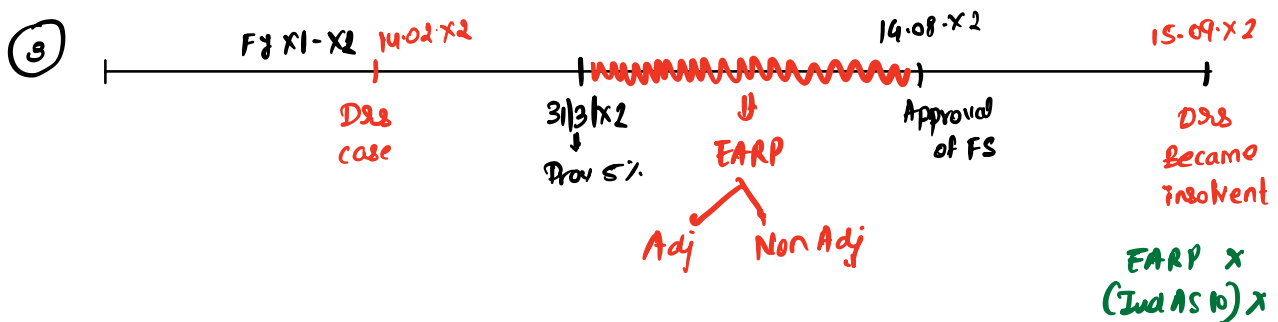
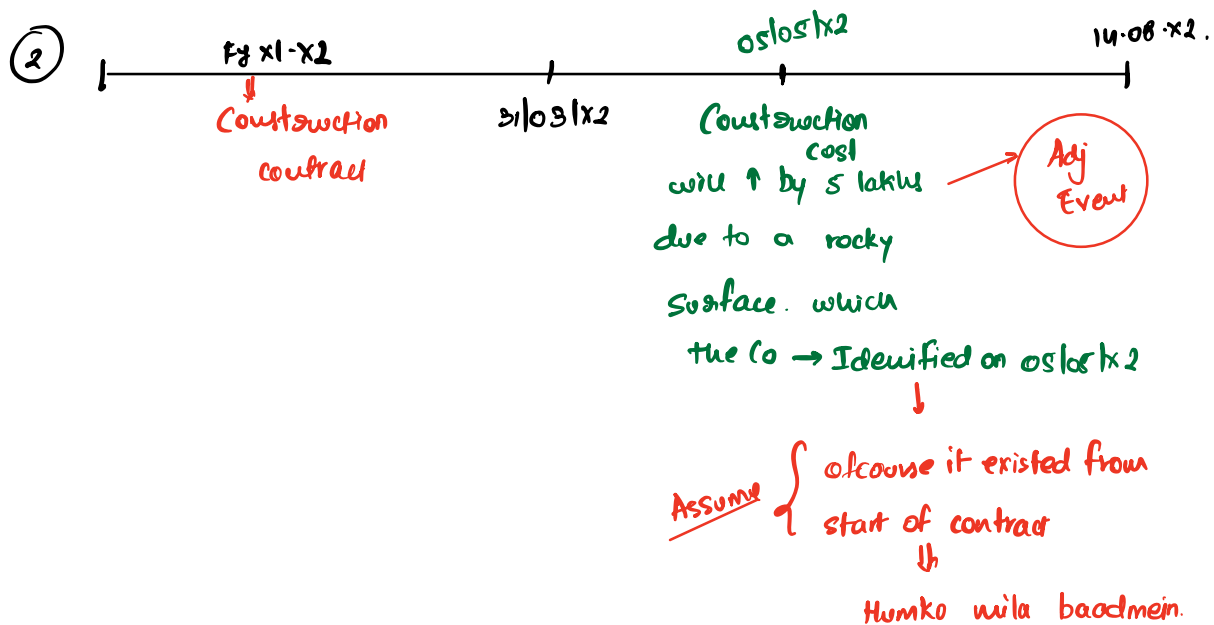
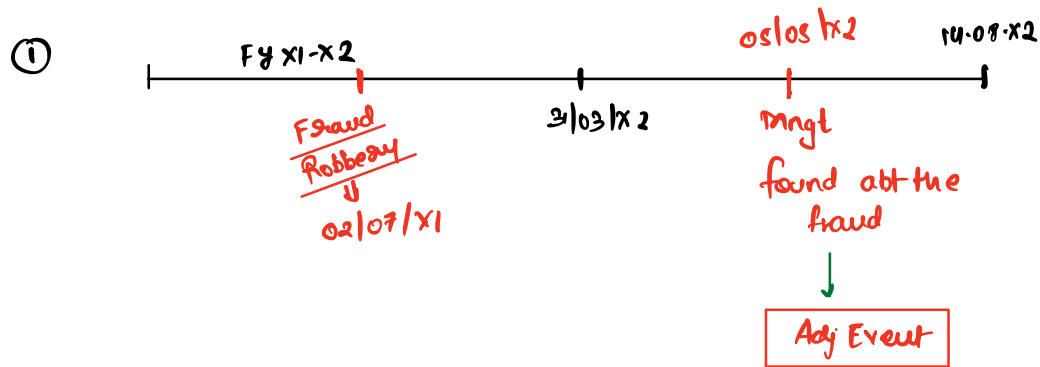
eg: ①



eg: ②

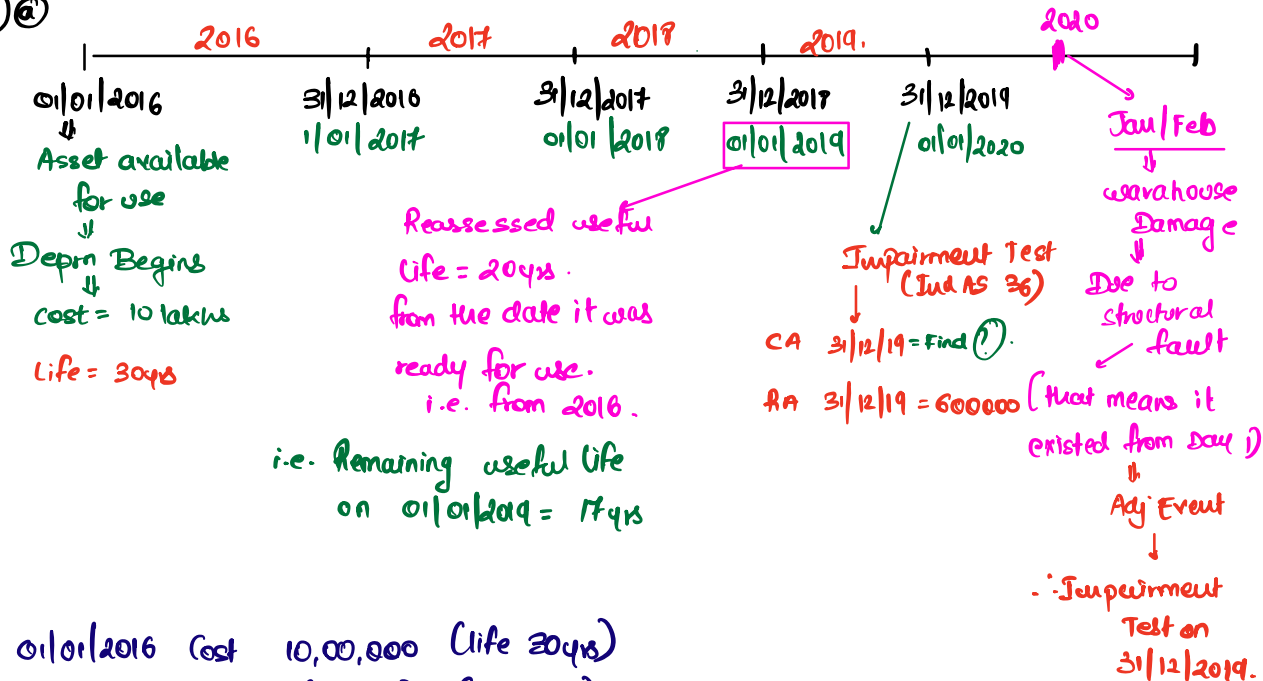


Extra Examples



Q4 (MTP ATP PP) WR

i) a)



01/01/2016	Cost	10,00,000	(Life 30yrs)
Less: Depn 2016		(33,333)	(10L x 1/30)
" 2017		(33,333)	
2018		(33,333)	
2019		(33,333)	

01/01/2019	9,00,000	(9L x 1/17)
<u>Less: Depn 2019</u>	<u>(52941)</u>	(Remaining Revised life - 17yrs)

CA 31/12/2019	847059
RA 31/12/2019	600000
<u>I.L.</u>	<u>247059</u>

I.E. IL (PIL) 247059
31/12/19 TOPPE 247059.

Ideally this reassessed life should be considered from 31.12.19 i.e. 16yrs & Depn for 2019 should be 33,333. But in ICAI soln, the impact of Revised life was made applicable from 01.01.2019.

31/12/19 Deprn 19608
TO PPE 19608

(52941 (-) 33333)

(assuming this amt was already charged as Deprn $\therefore$ we pass only incremental deprn entry)

i) (b) Inventory

↓
water leakage on 27th Jan 2020 (i.e. After yr end But Before Approval of BOD)
(yr end 31/12/19)

↓
Inventory Damage

↓

Non Adj Event

ii) Disclosure requirement → Refer Q.B.

iii) If Damage to warehouse ^(PPE) → was NOT due to structural fault
↓
Non Adj Event.