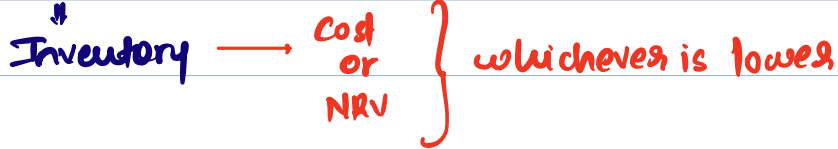


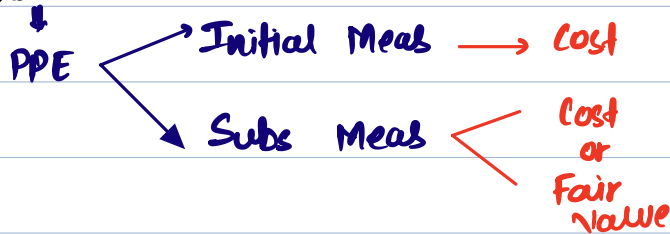
FR Measurement Summary

By CA Aakash Kandoi

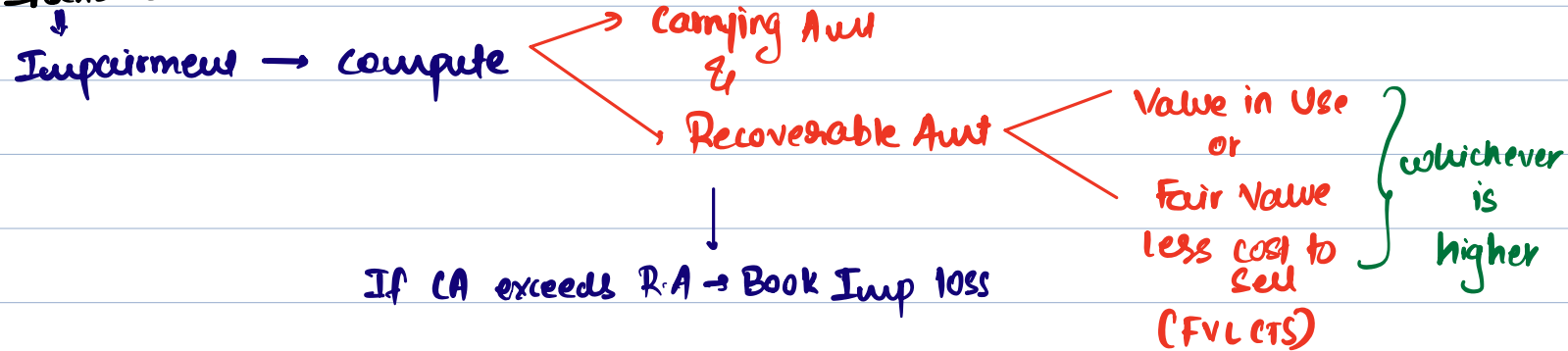
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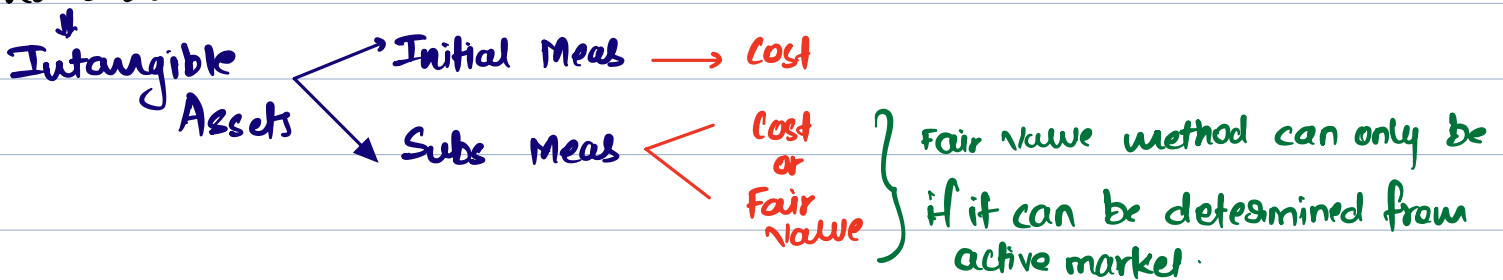
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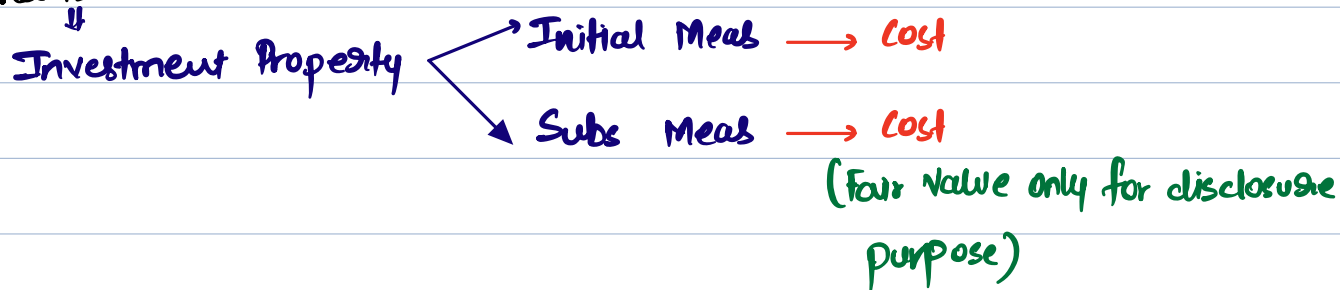
Ind AS 36



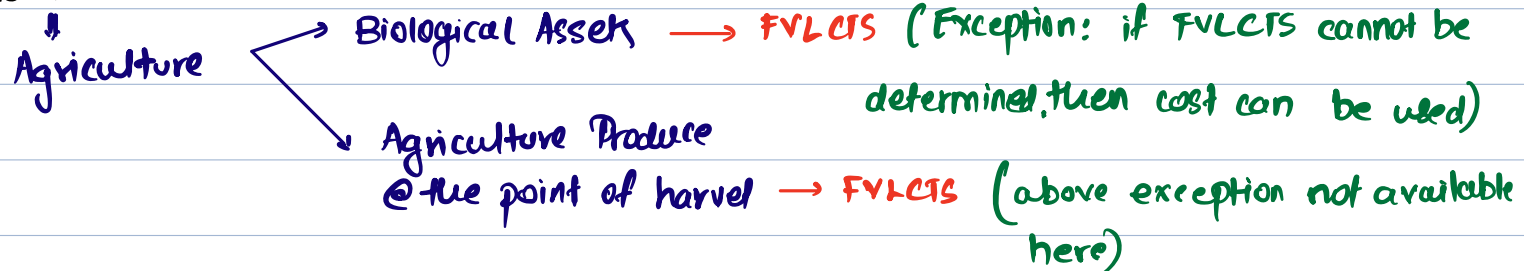
Ind AS 38



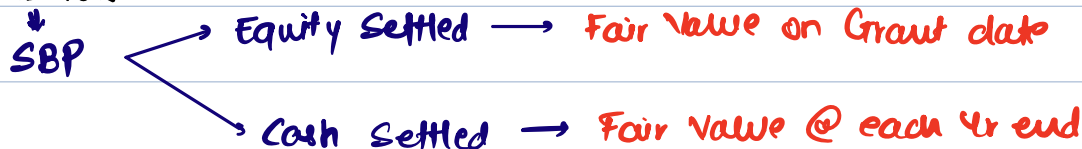
Ind AS 40



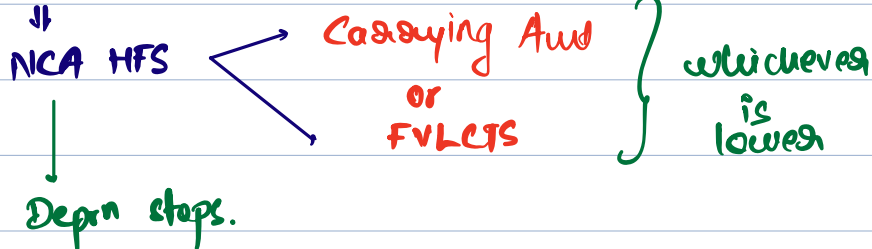
Ind AS 41

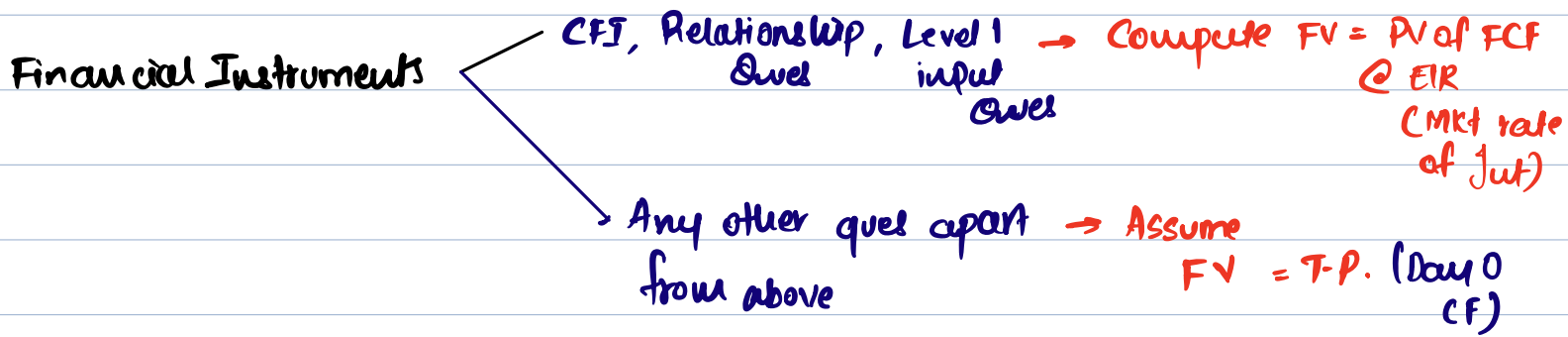


Ind AS 102

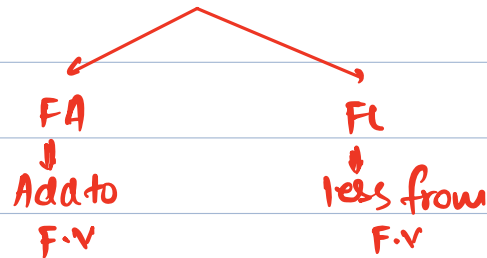


Ind AS 105





* Don't forget to consider the effect of **Transaction Cost** in Fair Value



(If method is FVTPL, then Tr. cost will be trf to P/L on Day 1)

IndAS 103

1) Acquisition Method (Normal Ques)

PC \rightarrow • Shares / Assets / Deb Issue
 @ Fair Value

- Def Cost @ PV
- Cont Cost @ F.V
- Pre SBP

JNA \rightarrow Takeovers @ Fair Value

Diff \rightarrow Glw / GBP
 (Cap. Res)

2) Common Control

PC \rightarrow Shares @ Face Value (Nominal Value)

other PC \rightarrow Same as
 (rare) acquisition method.

JNA - Takeovers @ Book Value
 alongwith Reserves

Diff \rightarrow Cap Reserve

3) Demerger Not
under common
control
(In Books of Acquirer)

PC → same as acquisition method

JNA → Takeovers @ Fair Value
(No Takeovers of Reserves)

Diff → GLW / GBP

4) Demerger
under common
control
(In Books of Acquirer)

PC → Shares @ Face Value (Nominal Value)

JNA → Takeovers @ Book Value
(No Takeovers of Reserves)

Diff → Cap Reserve

Note: A/c'g in case of Demerger is same in both the cases. (For Acquiree)

Liab Alc Da

TO Asset ALL

} @ carrying
Am

Diff - Cap Reserve

No recording inflow of PC

5. Reverse Acquisition

PC → Calculate Deemed PC / Accounting PC

JNA → Takeover @ Fair Value
of Acting Acquiree

Diff - GLW / GBP