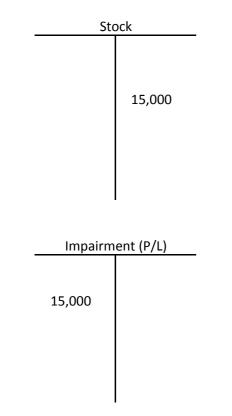
Ex 1

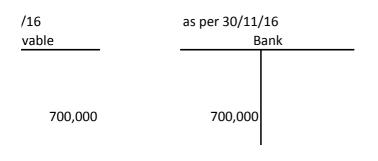
Carrying amount	Item X 50,000	Item Y 75,000	Item Z 100,000	
Selling price estimated at 31/12/20X0	55,000	75,000	115,000	
Costs to sell estimated at 31/12/20X0 Selling price less cost to sell	- 5,000 50,000	- 10,000 65,000	- 20,000 95,000	
Impairment loss for the year ended 31/12/20X0	-	- 10,000	- 5,000	
Carrying amount of the inventory after recognition of impairment loss	50,000	65,000	95,000	

Ex 2Cost100,000Selling price less cost to complete and sell115,000Carrying amount (cost c/f)100,000

Ex 3

as per 30/9/16 Sto	ock		as per 15/11, Recei
	500,000		700,000
Impairm	ent (P/L)	_	Insurance cc
500,000			





mpensation

700,000

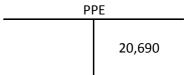
Ex. 4

Carrying amount	Item X 70,000	Item Y 86,000	Item Z 150,000
Accumulated impairment loss at 31/12/20X0	10,000	- 2,000	-
Carrying amount at 31/12/20X1 before impairment test	60,000	84,000	150,000
Selling price estimated at 31/12/20X1 Costs to sell estimated at 31/12/20X1	69,000	94,000	175,000
Selling price less cost to sell	4,000	- 5,500 -	26,000
Impairment loss for the year ended 31/12/20X1	65,000 -	88,500 	149,000 1,000
Reversal of impairment loss for the year ended 31/12/20X1	5,000	2,000	-
new carrying amount as per end of 20x1	65000	86000	149000

Ex.5

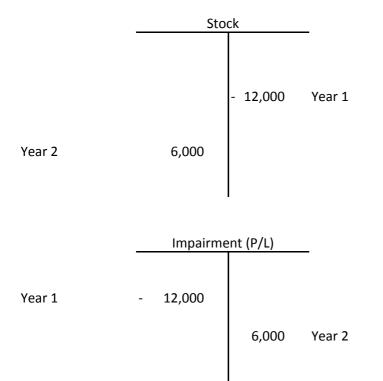
NBV	200,000
Value in use	179,310

	Year	nated future cash	Probability	weighted futua	alue fa
20X1		23,939	0.95	22,742.05	0.88
20X2		27,878	0.9	25,090.20	0.77
20X3		31,522	0.85	26,793.70	0.67
20X4		44,371	0.8	35,496.80	0.59
20X5		53,313	0.75	39,984.75	0.52
20X6		59,941	0.7	41,958.70	0.46
20X7		66,865	0.65	43,462.25	0.4
20X8		78,907	0.6	47,344.20	0.35
20X9		85,976	0.55	47,286.80	0.31
20X0		93,148	0.5	46,574.00	0.27
Value in use					



Impairment (P/L)

20,690



iscounted cash flow

19,949.17
19,306.09
18,084.98
21,016.96
20,766.83
10 115 02
19,115.82
17,369.14
16,596.94
14,541.07
12,563.05
179,310.04

Ex 6

Carrying amount	Machine A 13,000	Machine B 29,250	Machine C 22,750	TOTAL 65,000
Machine's carrying amount in relation to the cash-generating unit's carrying amount (%)	20%	45%	35%	
Recoverable amount	х	x	х	55,000
Impairment loss (unallocated)	x	x	x	(10,000)
Impairment loss (allocated)	(2,000)	(4,500)	(3,500)	(10,000)
Carrying amount adjusted	11,000	24,750	19,250	55,000

Ex 7

Carrying amount	Machine A 13,000	Machine B 29,250	Machine C 22,750	TOTAL 65,000
Machine's carrying amount in relation to the cash-generating unit's carrying amount (%)	20%	45%	35%	
Recoverable amount	12,500	x	×	55,000
Impairment loss (unallocated)	(500)	(9,500)	•	(10,000)
Second apportionment		56%	44%	
Impairment loss (allocated)	(500)	(5,343.75)	(4,156.25)	(10,000)
Carrying amount adjusted	12,500	23,906	18,594	55,000

Ex 8

Country A

	Goodwill en	tifiable asse	Total
Historical cost	1,000	2,000	3,000
Accumulated amortization/depreciation (20X2)		(367)	(367)
Carrying amount	1,000	1,633	2,633
Recoverable amount			1,360
Impairment loss	(1,000)	(273)	(1,273)
Carrying amount after impairment loss	-	1,360	1,360

Ex 1 (scan)

	Α	В	С
Carrying amount	100	150	120
, , ,			
NRV	110	125	100
	110	125	100
	420	420	00
Value in use	120	130	90
Carrying amount	100	150	120
Recoverable amount	120	130	100 max
Impairment loss	0	-20	-20
Carrying amount adju	100	130	100 min

Ex 2 (scan)

	1,000		
Value in use			
NRV	3,000		
Cost	8,000		
t = 8 years, Residual value=0)	Depreciation charge=	1,000
NBV (carrying amoun	7,000		
Recoverable amount	3,000		
Impairment loss	(4,000)		
NBV adjusted	3,000		

Ex 3 (scan)	
Cost (after revaluatio	500,000
NBV	460,000
Recoverable amount	200,000

Revaluation:	
Db PPE	200,000-x
Db Ac. Depreciation	х
Cr Revaluation surplu	200,000
Impairment	

Db Revaluation surplu	200,000

Db Imparment loss	60,000
Cr PPE	260,000