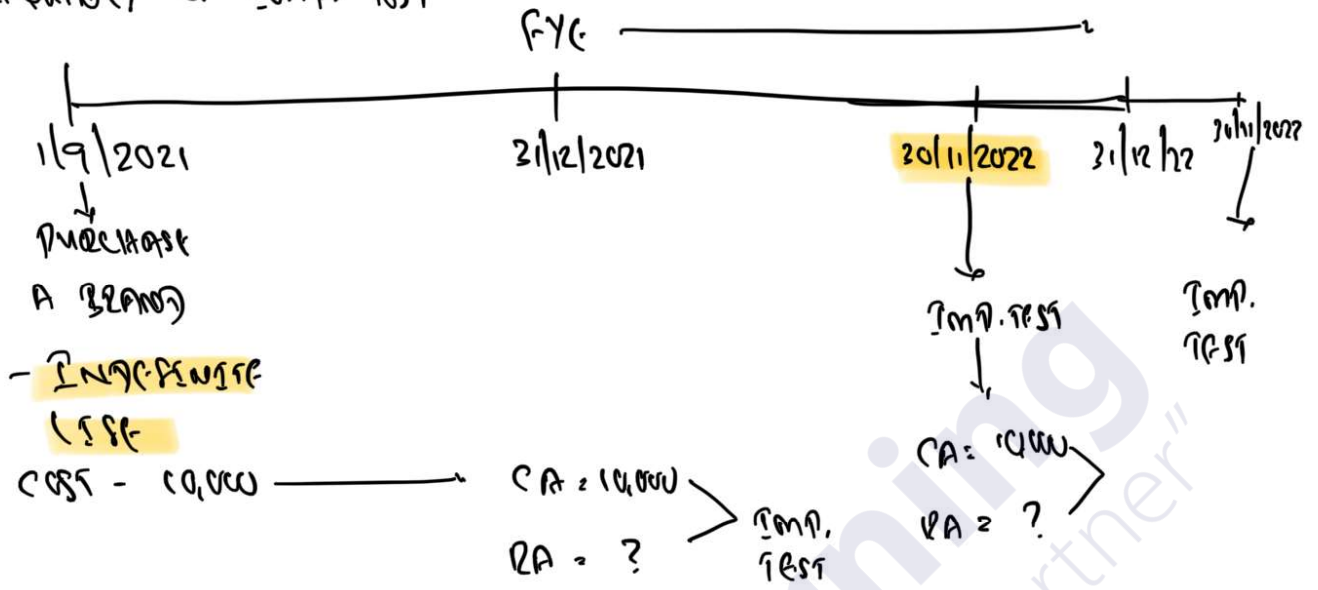


# FREQUENCY OF TEMP. TEST



# VIEW VS (EV - COST)

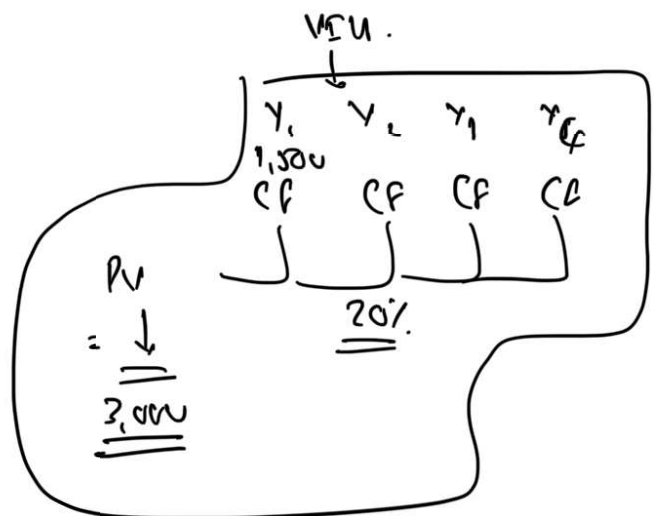
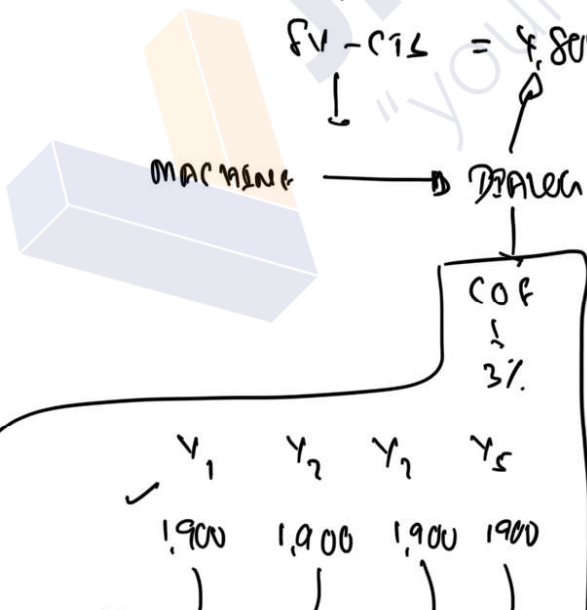
ABC LTD - 20%

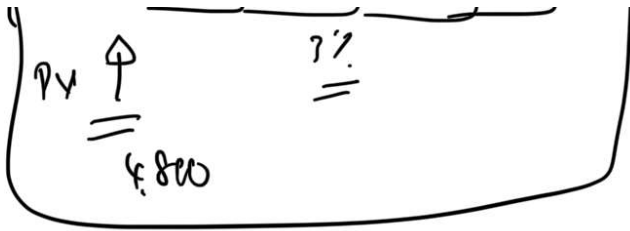
MACHINE - CA = 5,000

- RA = ? 4,800

200 TEMP LOSS.

EV - COST = 4,800





Ex: 01 - TELDATA (Rs'000)

$$CA = 800 - \frac{(800 - 50)}{5} = \underline{\underline{500}} \quad \underline{\underline{31/3/2012}}$$

$$RA = FVU - CVI = \underline{\underline{0}}$$

$$V\&U = ?$$

<u>Yr</u>	<u>CF</u>	<u>DF @ 10%</u>	<u>PV</u>
2013	220	0.909	199.98
14	180	0.826	148.68
15	<u>170+50</u>	0.751	<u>165.22</u>
			<u><u>514</u></u>

$$RA = 514$$

$$CA = 500$$

SINCE  $RA > CA \rightarrow$  NO IMPAIRMENT  $\rightarrow$  NO ACTION

2) TELDA (Rs'000)

$$\text{OVERVIEW} \rightarrow CA = 12,000 \quad \checkmark$$

$$PA = \frac{6,700}{\quad} \checkmark$$

$$\text{Temp. loss} = \frac{5,300}{\underline{\underline{\quad}}}$$

How to allocate?

SPECIFICALLY IDENTIFIABLE ITEMS.

I) PLANT

-	CA	500	
	PA	<u>0</u>	✓
	LOSS	<u>500</u>	✓

III) RECEIVABLES & CASH

CA	=	1,500	
PA	=	<u>1,500</u>	✓
LOSS		<u>0</u>	

II) PATENT

-	CA	1,200	
	PA	<u>1,000</u>	✓
	LOSS	<u>200</u>	✓

IV) OTHER ITEMS.

GW	1,800	
BUILDING	4,000	
PLANT (3,000-500)	<u>2,500</u>	
CA	8,800	
PA	<u>4,200</u>	(6,700 - 0 - 1,000 - 1,500)
LOSS	<u>4,600</u>	✓

7000

ALLOCATION,

I) GW

-	CA	=	1,800	
	LOSS	=	<u>1,800</u>	✓

$$\text{REMAINING COST} = 4,600 - 1,800 = 2,800$$

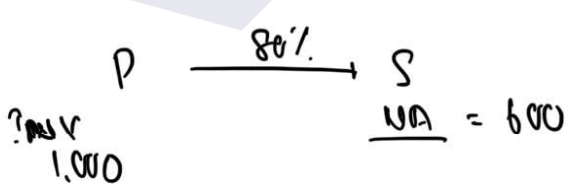
$$2) \text{ BUILDING} = \frac{4,000}{7,000} \times 2,800 = 1,600 \checkmark$$

$$3) \text{ PLANT} = \frac{3,000}{7,000} \times 2,800 = 1,200 \checkmark$$

CA AFTER ALLOCATION EMP. LOSSES.

<u>Item</u>	<u>CA [BEFORE]</u>	<u>EMP. LOSS</u>	<u>CA [AFTER]</u>
GW	1,800	1,800	—
PLANT	1,200	200	1,000
FB	4,000	1,600	2,400
PLANT	3,200	1,200 + 500	1,800
R & L	1,000	—	1,000
	<u>12,000</u>	<u>5,300</u>	<u>6,700</u>

GW ON PARTIALLY OWNED SUBSIDIARIES.



$$\left. \begin{array}{l} \text{DIV} = 1,000 + 120 \\ \text{NA} = 600 \times 80\% = (480) + 120 \end{array} \right\}$$

$$\text{GW} = \underline{\underline{520}}$$

$$\begin{array}{rcl}
 \text{INVT} & = & 1,000 \\
 \text{NET} & = & + 120 \checkmark \quad (600 \times 20\%) \\
 (-) \text{NA} & = & (600) - (480 + 120) \\
 & & \underline{\underline{520}}
 \end{array}$$



PARTIAL GW METHOD → GW RELATION TO PARENT ONLY [80% ONLY]

PULL GW METHOD

