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AS 28 : Impairment of Assets

A	B.	C	D
check carrying amt	Recoverable amount	If (A>B ; A−B, 0) & A−B ≥ 0	Charged against Revaluation & then excess to P/L

A → Cost − Depⁿ − ~~amorti~~ Impairment

* (at the beginning of the year)

B → Higher of
· Net selling value
or
Value in use
(PV of future cash flows)

* (at the end of the year)

C → * Impairment Loss
- Cash generating unit → Preference
  → provide loss on goodwill
  → other Assets pro rata basis
- Individual asset → check asset wise

* Q.10. 28.14 (Baba)

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Reversal shall be subject to max.
✓ ~~Bo~~ carrying cost that would have prevailed if there was No impairment loss.