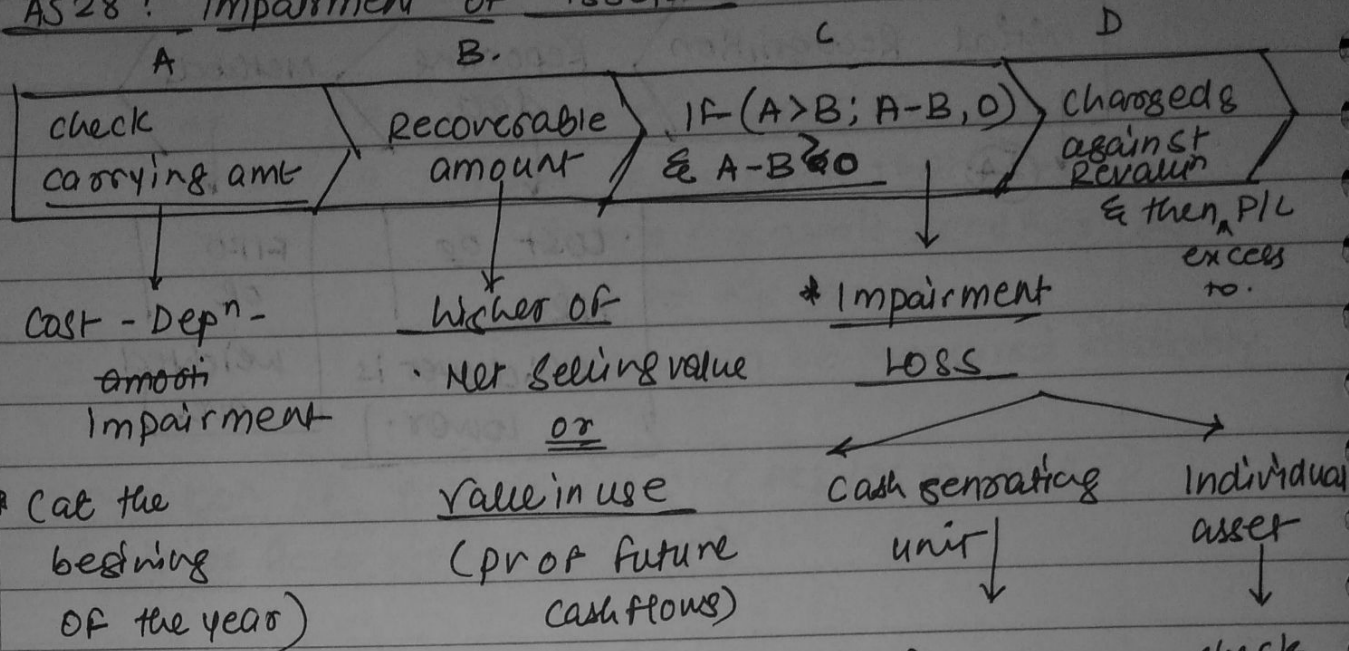


31/09/2018,

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## AS 28: Impairment of Assets



\* Q.10.  
28.14  
(Baba)

\* At the beginning of the year)

Value in use (prof future cash flows)

\* (at the end of the year)

Preference  
→ ~~that~~ provide loss on goodwill  
→ other Assets pro rata basis

check asset wise

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Reversal shall be subject to: max.

✓ ~~Be~~ carrying cost that would have prevailed if there was No impairment loss.