

VALUATION REQUIREMENTS UNDER IND AS

COMPILED BY CA PRATEEK MITTAL





VALUATION UNDER IND AS

- Ind AS 16 – Property Plant and Equipment – Fair Value of following items to be calculated
 - Fair Value of Items of PP&E under Revaluation Model
 - Fair Value of non-monetary assets or the item of PP&E where the item of PP&E is acquired in exchange of non-monetary asset or partly in exchange of non-monetary asset
- Ind AS 17 – Leases
 - Fair Value of Leased Property at the inception of the lease



VALUATION UNDER IND AS

- Ind AS 19 – Employee Benefits – Fair Value of following items to be calculated
 - Fair Value of Plan Assets
- Ind AS 20 – Accounting for Government Grants
 - Fair Value of Non-monetary asset received as Government Grant
- Ind AS 28 – Investments in Joint Venture and Associates
 - Fair Value of Investments in JV and Associates when such investment is held through a VC or a Mutual Fund
 - When such investment in JV or Associate ceases to be a JV or Associate then the retained interest is to be measured at fair value



VALUATION UNDER IND AS

- Ind AS 36 – Impairment of Assets
 - Fair Value of Assets/CGU to be tested for impairment
 - Value in Use of Assets/CGU to be tested for impairment
- Ind AS 38 – Intangible Assets – Fair Value of Intangible Asset is to be measured in following circumstances
 - Exchange Transaction with a non-monetary asset
 - Acquisition by way of a Government Grant
 - Business Combination
 - Revaluation Model for subsequent recognition



VALUATION UNDER IND AS

- Ind AS 40 – Investment Property – Fair Value of Investment Property is to be measured in following circumstances
 - Exchange Transaction with a non-monetary asset
 - Acquired by way of finance lease
 - Fair Value to be measured for disclosure purpose at each reporting period
- Ind AS 102 – Share Based Payment – Valuation of Employee Stock options at initial grant date



VALUATION UNDER IND AS

- Ind AS 103 – Business Combination – Following items are to be valued at fair value at the acquisition date
 - Identifiable Assets and Liabilities
 - Any previously held equity interest in the acquiree by the acquirer
 - Non controlling Interest
 - Consideration transferred

- Ind AS 105 - Non-current Assets Held for Sale and Discontinued Operations – Fair value of Non Current Assets Held for sale/distribution both in initial financial period and subsequent periods



VALUATION UNDER IND AS

- Ind AS 109 – Financial Instruments –
 - Valuation of all Financial Assets or Financial Liabilities except in case of Financial Assets in the nature of debt/loan on every reporting date
 - Valuation of Investments in Unquoted Equity shares
 - Valuation of Financial Instruments measured at fair value through Profit or Loss or fair value through Other Comprehensive Income
- Ind AS 110 – Consolidated Financial Statements – Following items to be reported at fair value as on the reporting date
 - Investment in subsidiaries by Investment entity in accordance with Ind AS 109
 - Investment retained in a former subsidiary immediately after loss of control
 - Consideration received from transaction resulting in loss of control
- Ind AS 115 - Revenue from Contracts with Customers – Fair value of Non cash consideration received from customers



ABOUT US

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- Fair Value Valuations as per Ind AS and Companies Act
- Valuations for Regulatory requirements for SEBI, RBI and Income Tax
- Valuation of Securities for M&A and Fund Raising

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