

INTANGIBLE ASSET ACCOUNT BALANCE AND RECONCILIATION STATEMENT

<b>Company Name:</b> _____ <b>Asset Class:</b> _____ <b>Currency:</b> _____	<b>Reporting Period:</b> _____ <b>GL Account Code:</b> _____ <b>Statement Date:</b> _____
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Reconciliation Element Description	Subtotal	Balance
<b>1. GROSS CARRYING AMOUNT (AT COST / VALUATION)</b>		
Opening Balance (As of: _____)		
Additions (Acquisitions / Internal Development)		
Acquisitions Through Business Combinations		
Disposals and Retirements		
Impairment Reversals Recognized in Equity		
Revaluation Adjustments		
Foreign Exchange Differences		
<b>Closing Gross Carrying Amount (As of: _____)</b>		
<b>2. ACCUMULATED AMORTIZATION</b>		
Opening Balance (As of: _____)		
Amortization Charge for the Period		
Amortization Written Back on Disposals		
Revaluation Adjustments		
Foreign Exchange Differences		
<b>Closing Accumulated Amortization (As of: _____)</b>		
<b>3. ACCUMULATED IMPAIRMENT LOSSES</b>		
Opening Balance (As of: _____)		
Impairment Losses Recognized in Profit or Loss		
Impairment Losses Reversed in Profit or Loss		
Impairment Written Off on Disposals		
<b>Closing Accumulated Impairment (As of: _____)</b>		
<b>4. SUMMARY OF NET BOOK VALUE (NBV)</b>		
Opening Net Book Value		
<b>Closing Net Book Value (As of: _____)</b>		

_____ Prepared By: (Signature & Date)	_____ Reviewed By: (Signature & Date)	_____ Approved By: (Signature & Date)
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