

STATEMENT OF REVALUATION SURPLUS

Reporting Period:

Asset Class:

Reporting Currency:

Particulars	Amount
Opening Balance (as of _____)	
Add: Revaluation surplus arising during the period	
Less: Revaluation deficit/impairment recognized in equity	
Less: Deferred tax liability adjustments related to revaluation	
Less: Transfer to retained earnings (depreciation difference)	
Less: Transfer to retained earnings on asset disposal	
Other movements (please specify): _____	
Closing Balance (as of _____)	

Required Disclosure Notes

1. Date of Revaluation

.....

2. Independent Valuer Details

.....

.....

3. Valuation Methods and Key Assumptions Used

4. Carrying amount of assets had they been measured under the Cost Model

Asset Category	Gross Carrying Amount	Accumulated Depreciation	Net Book Value

Asset Category	Gross Carrying Amount	Accumulated Depreciation	Net Book Value

5. Restrictions on Distribution

Prepared By:

Approved By: