

STATEMENT OF REVALUATION RESERVE

Asset Class: _____

Currency: _____

Revaluation Surplus Reconciliation Details	Amount
Opening Balance (Revaluation Reserve)	
Gross Revaluation Surplus Generated during the Period	
<i>Less: Deferred Tax on Revaluation Surplus</i>	
Net Revaluation Surplus (Deficit) Recognized in OCI	
Transfer to Retained Earnings (Depreciation Adjustment)	
Transfer to Retained Earnings (On Disposal of Asset)	
<i>Less: Deferred Tax Adjustment on Transfers</i>	
Closing Balance (Revaluation Reserve)	

Asset-by-Asset Revaluation Breakdown

Asset Description / Identifier	Carrying Value (Before Reval)	Revalued Amount
Total		

Prepared By: _____

Approved By:

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