

Statement of Revaluation Surplus

For the period ended

PARTICULARS	NOTES	CURRENT PERIOD	PREVIOUS PERIOD
Opening Balance of Revaluation Surplus			
Additions during the period:			
Revaluation of property, plant, and equipment			
Revaluation of intangible assets			
Deferred tax liability on revaluation additions			
Total Additions			
Deductions / Transfers during the period:			
Transfer to retained earnings (realized through usage/depreciation)			
Transfer to retained earnings (on disposal of assets)			
Impairment losses offset against surplus			
Deferred tax effect on transfers/disposals			
Total Deductions / Transfers			
Closing Balance of Revaluation Surplus			

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