

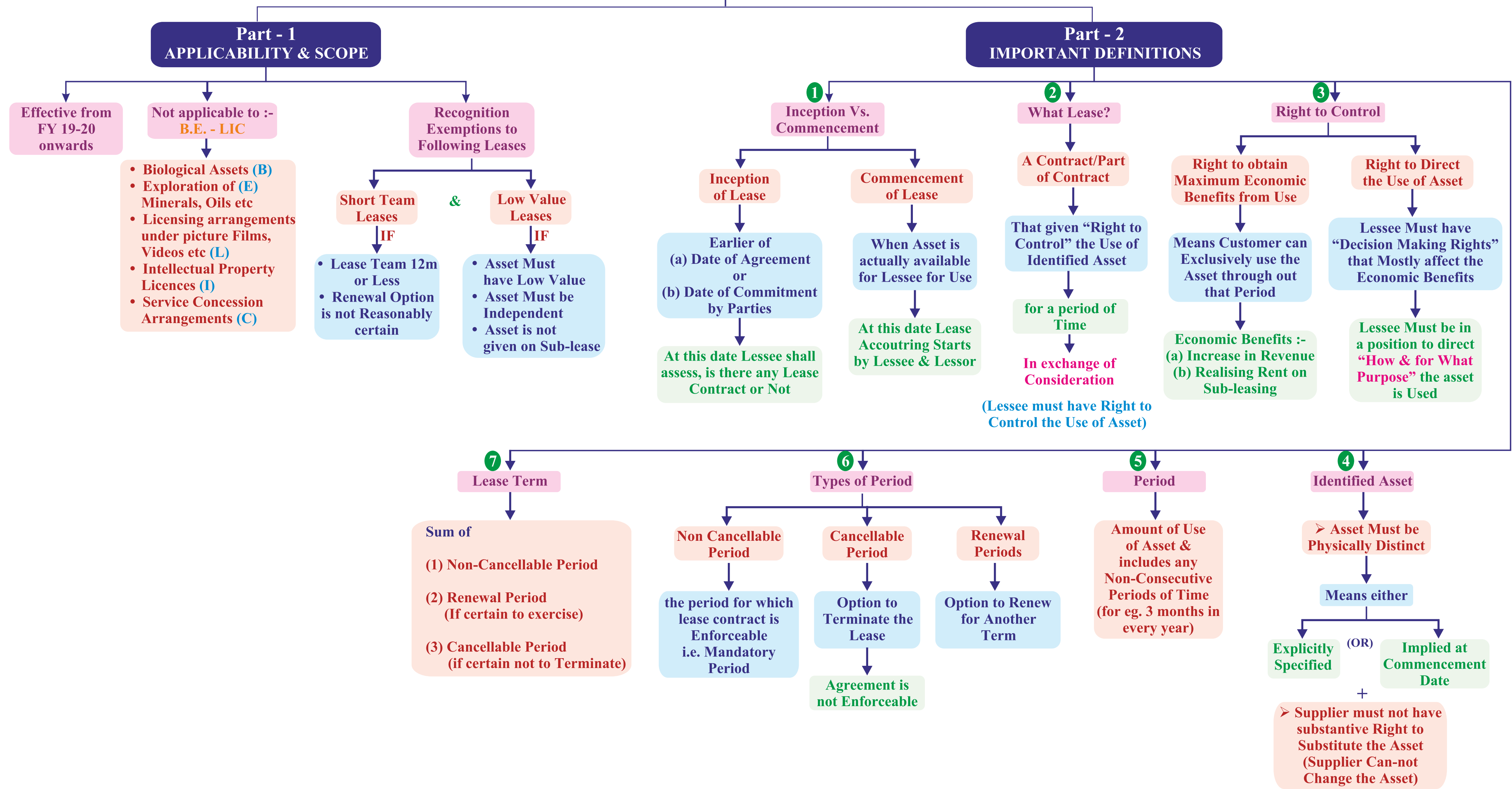


# IND AS 116 - LEASES (Page-1)


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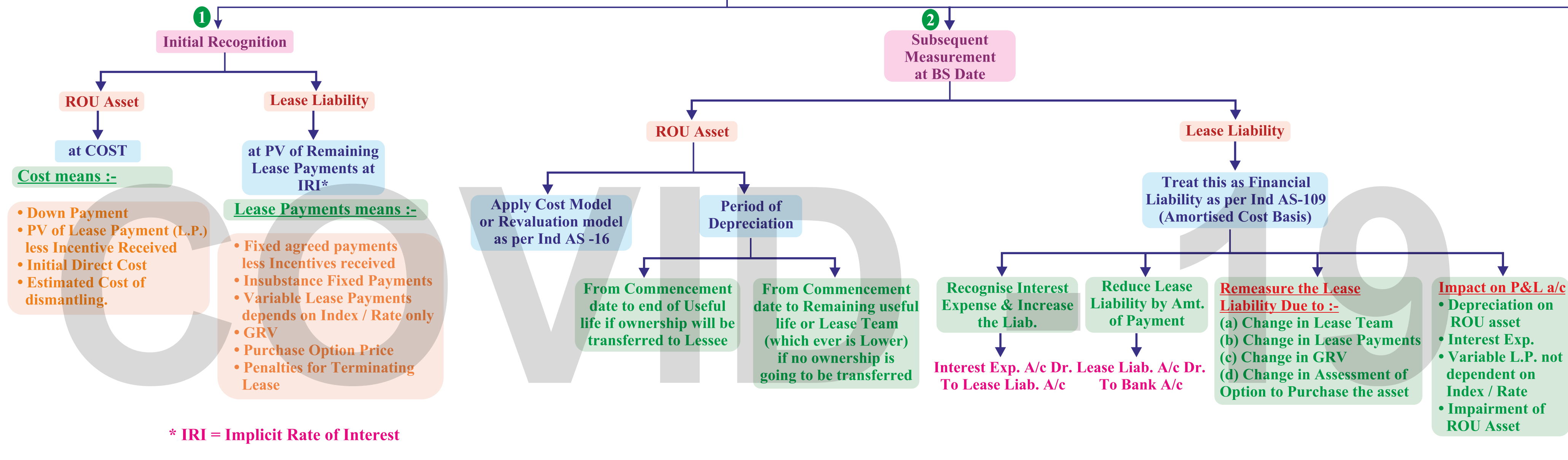

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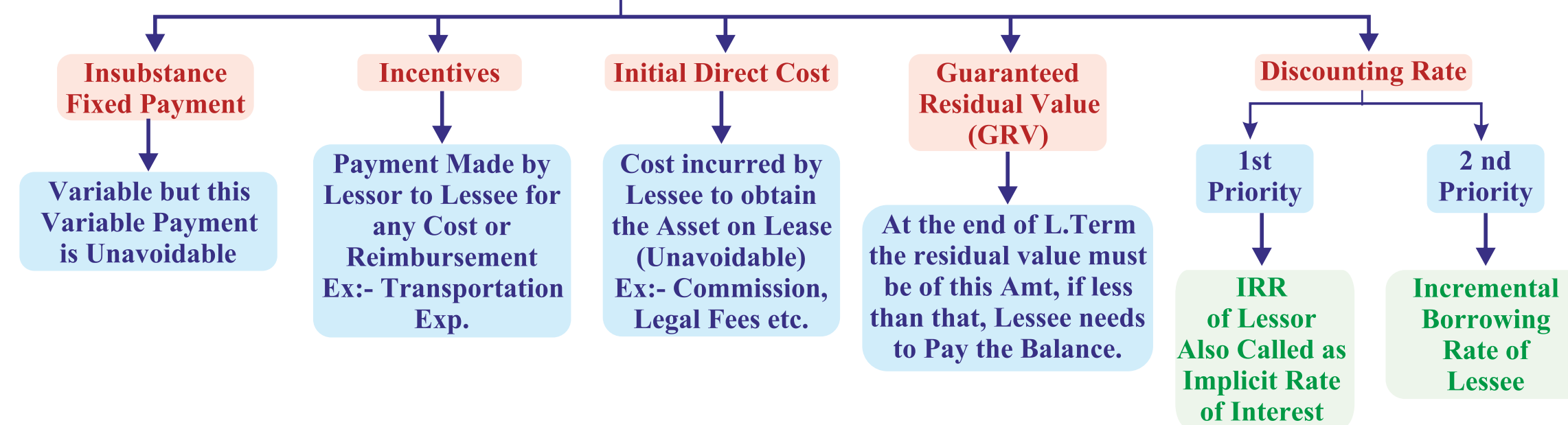
### Part - 3 BOOKS OF LESSEE


Recognise (a) Right of use Asset ( ROU Asset)  
&  
(b) Lease Liability



\* IRI = Implicit Rate of Interest


### 3 Important Definitions





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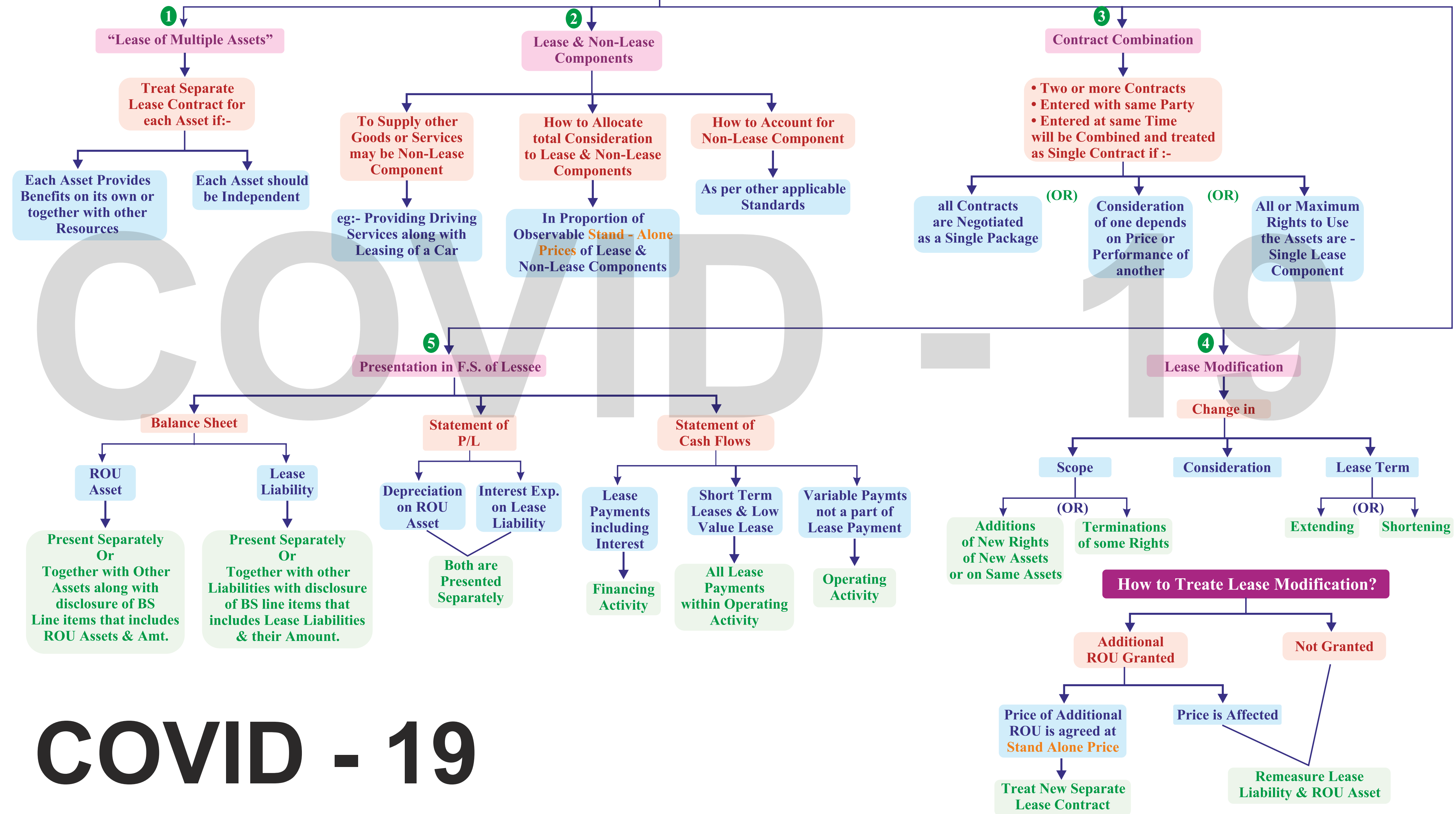
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### Part - 4 IMPORTANT POINTS FOR LESSEE



# COVID - 19

## Lease Modification (No Separate Lease Contract)



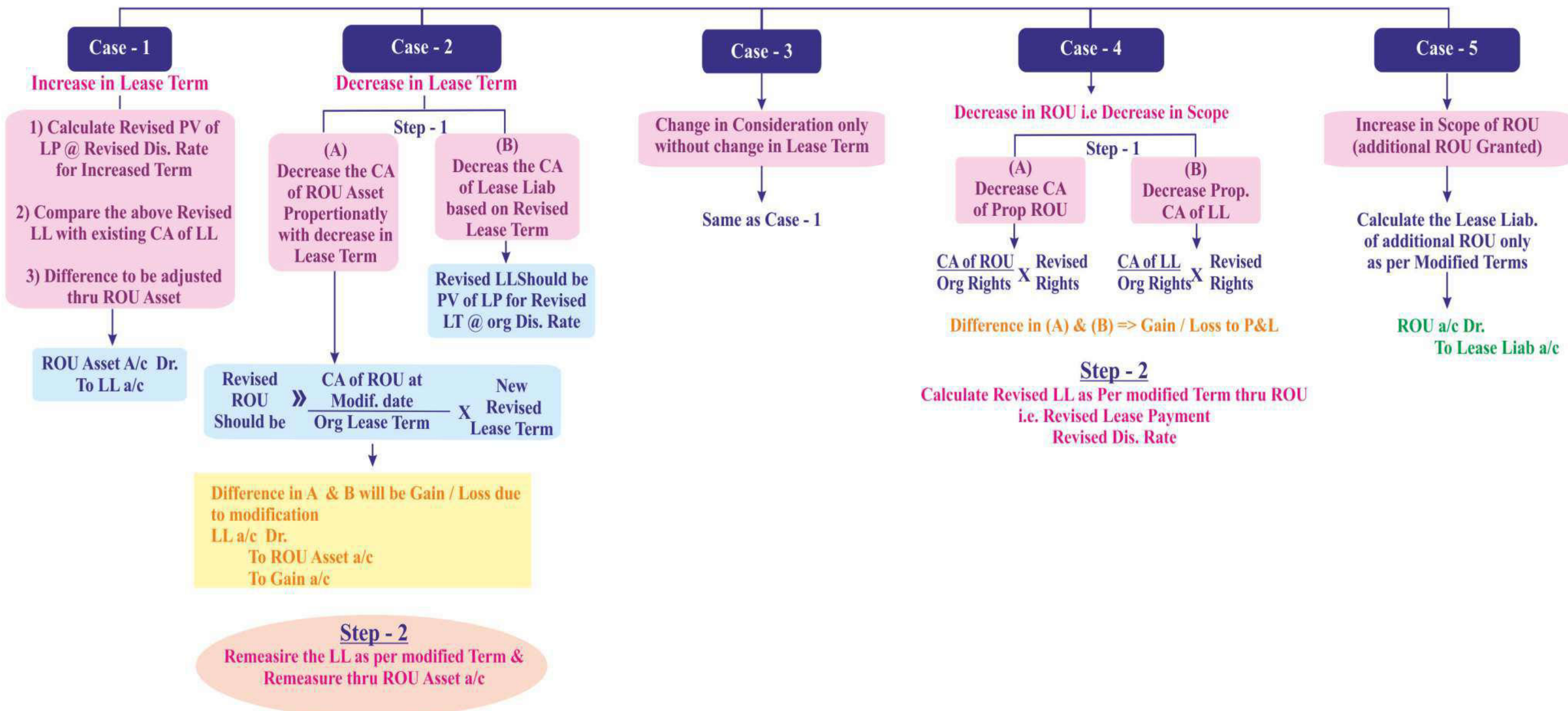


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# COVID - 19

\*\* CA = CARRYING AMOUNT  
 LP = LEASE PAYMENTS  
 LL = LEASE LIABILITY  
 ROU = RIGHT OF USE

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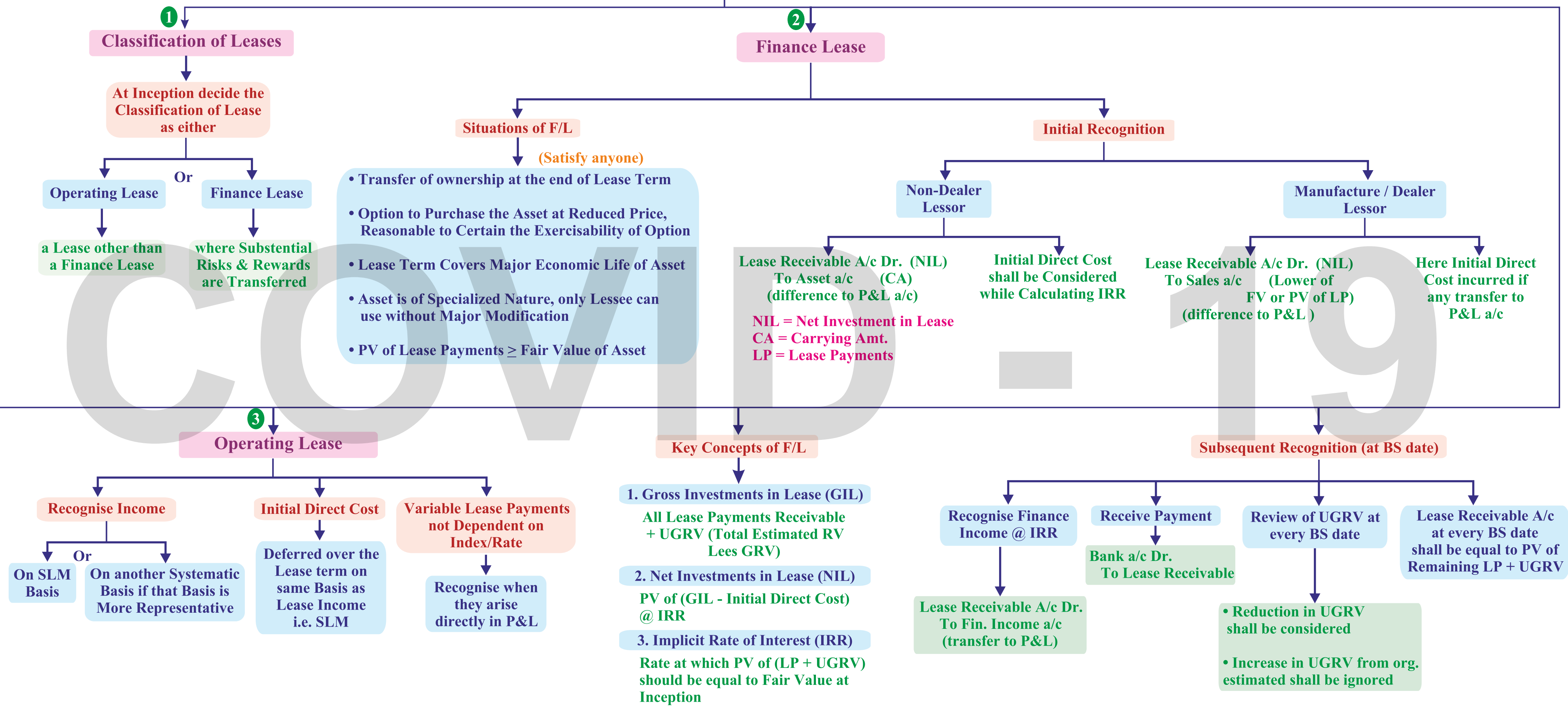
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### Part - 5 BOOKS OF LESSOR





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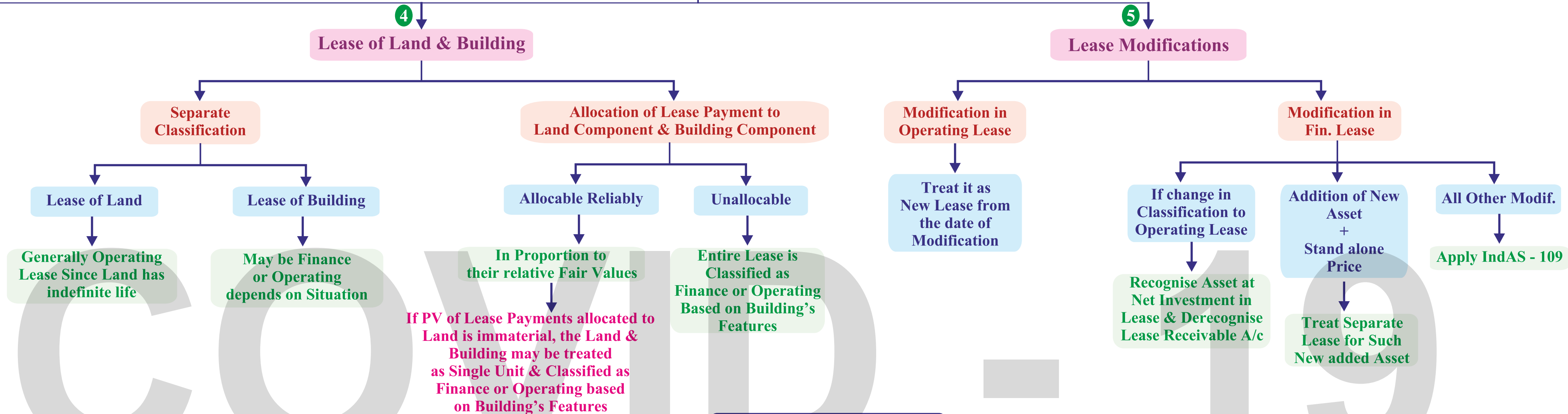
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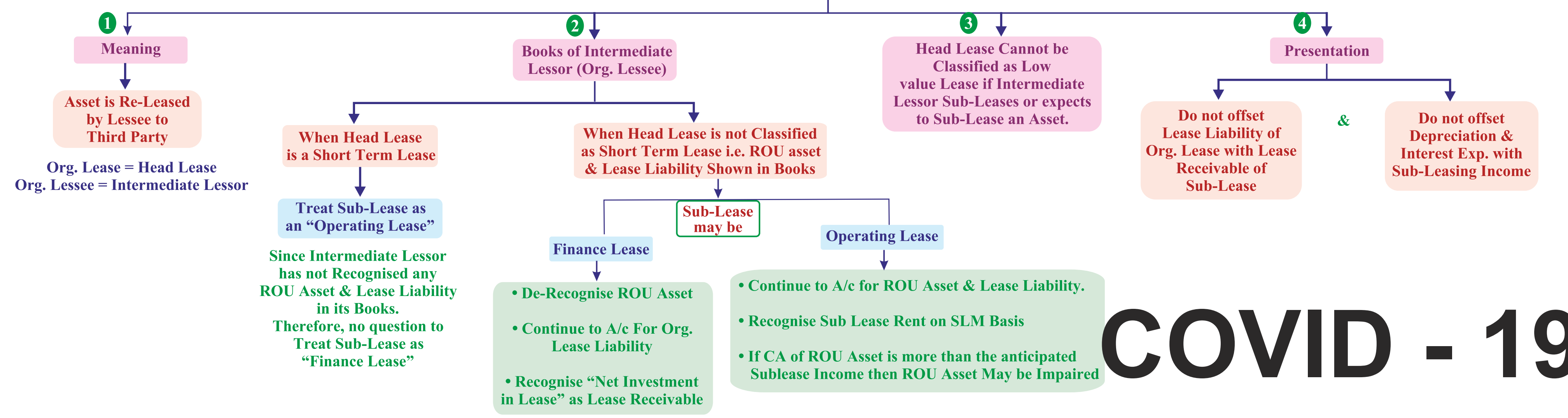
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### Part - 5 BOOKS OF LESSOR



### Part - 6 SUB - LEASES



**IND AS 116 - LEASES** (Page-6)

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**Part - 7  
 SALE & LEASE BACK**

**Treatment of Sale Transaction**

