

4r Opn.	Surplus	Net
31.3.12 2814600	281460	(18L) 2916060
31.3.13 2916060	291606	(18L) 3027666

FL on 1.4.13.

Eq. 1.4.13 → 185400

Date of Transition [1.4.13]

FL → 3027666

Eq → 185400

[Old value of FL in Books De-Recognised
New Value of FL & Eq in Books Recog]
& Diff → R.E.

accrued but unpaid prem.

F.L. [Old c.a] As per ICAI = 30L + 3L × $\frac{2}{4}$ = 31.5L.
 Under AS

J.E.

FL [Old] 31.5L.
 R.E. 63066.
 TO FL 3027666
 TO Eq 185400

Q16 & Q17 → Jump (Solⁿ → in Question Book]

Q22 Glew → relates to JV

$$\text{Total Glew} \times \frac{\text{Net Asset Belong to JV}}{\text{Total Net Assets.}} = \boxed{\text{Glew of JV}}$$

↳ JV Prop [A-ZU].

$$1507 \times \frac{1825 [1200 + 405 + 280 + 50 - 75 - 35]}{23137 [22288 + 1507 + 6350 + 1818 + 104 - 8455 - 475]} = \boxed{119}$$

Invst in JV (as per Ind AS) → $\boxed{1944}$ → Recog.
 [1825 + 119]

Prop Cos relating to JV (as per AS)
Assets & Liab } ⇒ De-Recognise.

Q23

i) Bal of Eq & O.E as per Ind AS (₹ in crores)

1) Balance of Equity = 80 cr

a) Equity → ESC

80 cr

⑥ Other Equity

G.R

40 cr

C.R

5 cr

R.E [95 - 40 - 5]

50 cr

+ Rev Surp land

5.5 cr

(+) Div w/loff [60L + 18L]

0.78 cr

(+) Fair Value Gain on Eq-Sh

0.75 cr

102.03

Total Equity

182.03

⑥ Reconciliation

↳ Refer Question Book