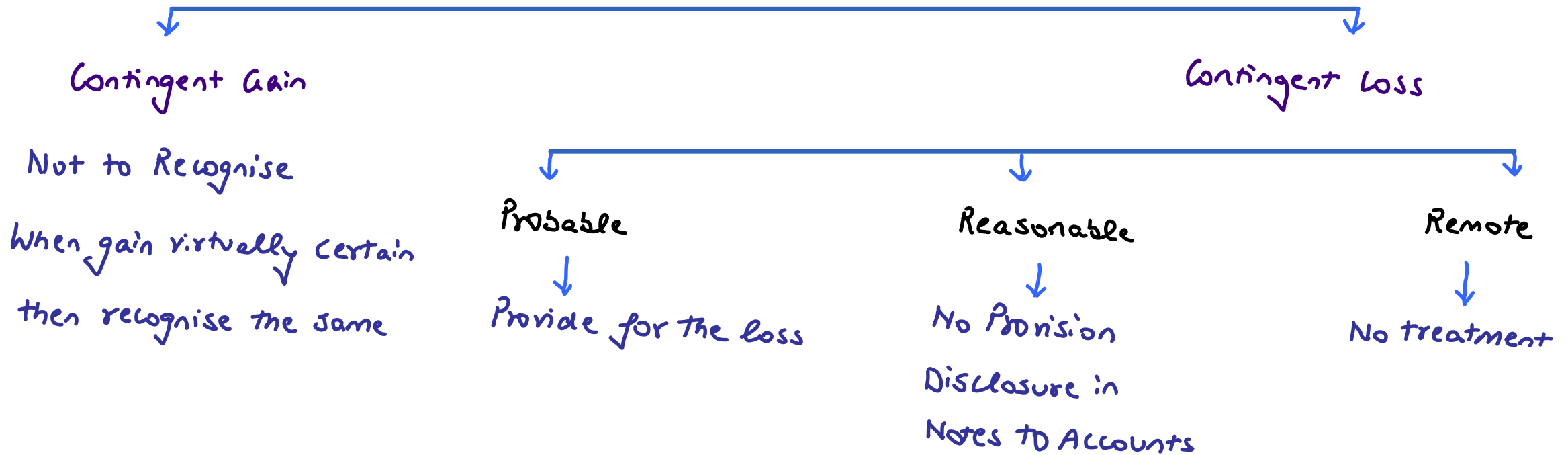


# Contingencies & Events Occurring after B/s Date (AS-4)

## Contingencies

Condition or situation, outcome of which gain or loss will be determined on the occurrence or non occurrence of uncertain future events

### Contingency (Related to Asset on B/s date)



# Events Occurring After B/s Date

## Adjusting Event

Further/Additional evidence  
of conditions existing at B/s Date



Adjustment to assets & liabilities  
as at B/s date

## Non Adjusting Event

Indicative of condition that arose  
subsequent to B/s date or  
No evidence of conditions existing  
at B/s date



No Adjustment of Assets & Liabilities  
[Disclosure in Report of Approving Authority]

Exception: Going concern not appropriate  
Financial statements prepared on  
Liquidation basis