

Valuation for Financial Reporting 財務報告 - 公允價值評估

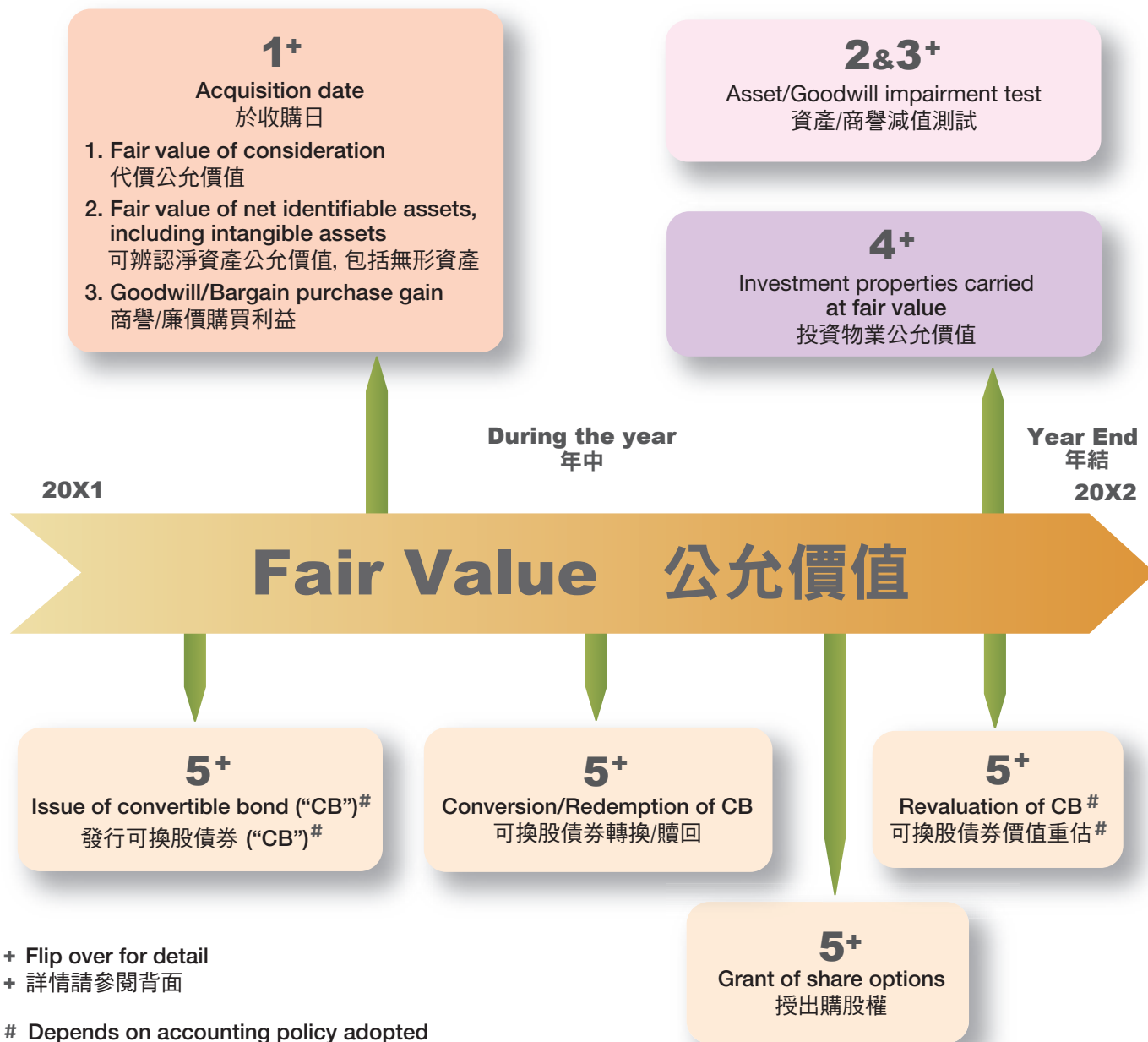


	Valuation task 評估項目	What to measure 評估內容	When to measure 評估時間	Commonly adopted valuation methodologies 普遍採用的評估方法	Applicable accounting standards 適用的會計準則
1	Business Combination 企業合併	<ul style="list-style-type: none"> Fair value of the acquired tangible and intangible assets and liabilities 所收購有形與無形資產及負債的公允價值 	<ul style="list-style-type: none"> Acquisition date 收購日 	<ul style="list-style-type: none"> Various methodologies depending on the assets/ liabilities being estimated 評估方法取決於評估的資產/負債 	<ul style="list-style-type: none"> IFRS 3 (Revised) Business Combinations 國際財務報告準則第3號(經修訂)企業合併
2	Asset/Goodwill Impairment Test 資產/商譽減值測試	<ul style="list-style-type: none"> Recoverable amount of the asset 資產可回收價值 	<ul style="list-style-type: none"> Financial year end Whenever indicator of impairment appears 財政年度年結 當資產出現減值指標 	<ul style="list-style-type: none"> Value-in-use Fair value less cost of disposal 在用價值 公允價值扣除出售成本 	<ul style="list-style-type: none"> IAS 36 Impairment of Assets 國際會計準則第36號資產減值
3	Intangible Assets 無形資產	<ul style="list-style-type: none"> Fair value of intangible assets such as trademark, customer contracts and relationships, patented technology, production backlog, licensing agreements, use rights, etc 無形資產之公允價值，如商標、客戶合同、客戶關係、專利技術、生產積壓、許可協議、使用權等 	<ul style="list-style-type: none"> Acquisition date Annual impairment test (IAS 36) 收購日 年度減值測試 (IAS 36) 	<ul style="list-style-type: none"> Relief-from-royalty method Multi-period excess earnings method 權利金節省法 多期超額盈餘法 	<ul style="list-style-type: none"> IAS 38 Intangible Assets 國際會計準則第38號無形資產
4	Investment Properties 投資物業	<ul style="list-style-type: none"> Fair value of properties used to earn rental income and/or for capital appreciation 作長期租金回報和/或資本增值的投資物業的公允價值 	<ul style="list-style-type: none"> Each balance sheet date[#] 每個資產負債表日[#] 	<ul style="list-style-type: none"> Market approach Cost approach Income approach 市場法 成本法 收益法 	<ul style="list-style-type: none"> IAS 40 Investment Property 國際會計準則第40號投資物業
5	Financial Instruments 金融工具	<ul style="list-style-type: none"> Fair value of the followings: <ul style="list-style-type: none"> Employee share options Convertible bonds/ notes Other derivative instruments (Forwards and futures, options, swaps and interest rate and currency derivatives) 以下金融工具公允價值: <ul style="list-style-type: none"> 員工購股權 可換股債券/票據 其他衍生金融工具(期貨、期權、掉期合約、利率及貨幣衍生工具) 	<ul style="list-style-type: none"> Grant/Issuance/ Purchase date Conversion/ Redemption date Each balance sheet date[#] 授予日/發出日/購買日 轉換/贖回日 每個資產負債表日[#] 	<ul style="list-style-type: none"> Black-Scholes option pricing model Binomial Tree model Monte Carlo simulation 期權定價模型 (Black-Scholes) 二項樹模型 蒙地卡羅模擬 	<ul style="list-style-type: none"> IFRS 9 Financial Instruments IFRS 2 Share-based Payment IFRS 13 Fair Value Measurement 國際財務報告準則第9號金融工具 國際財務報告準則第2號股份基礎給付 國際財務報告準則第13號公允價值衡量

Timeline for Valuation 公允價值估值時間表

Understanding what and when to conduct valuation is essential for today's financial controller. Our timeline on events that trigger valuation may assist you to have a better perspective.

了解評估內容與評估時機對財務總監是不可或缺的，下列可觸發估值的事件將助你更深入了解公允價值估值時間表。



+ Flip over for detail
+ 詳情請參閱背面

Depends on accounting policy adopted
取決於所採用的會計政策

For further information, please feel free to contact us. 如有查詢，請隨時聯絡我們。

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