

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



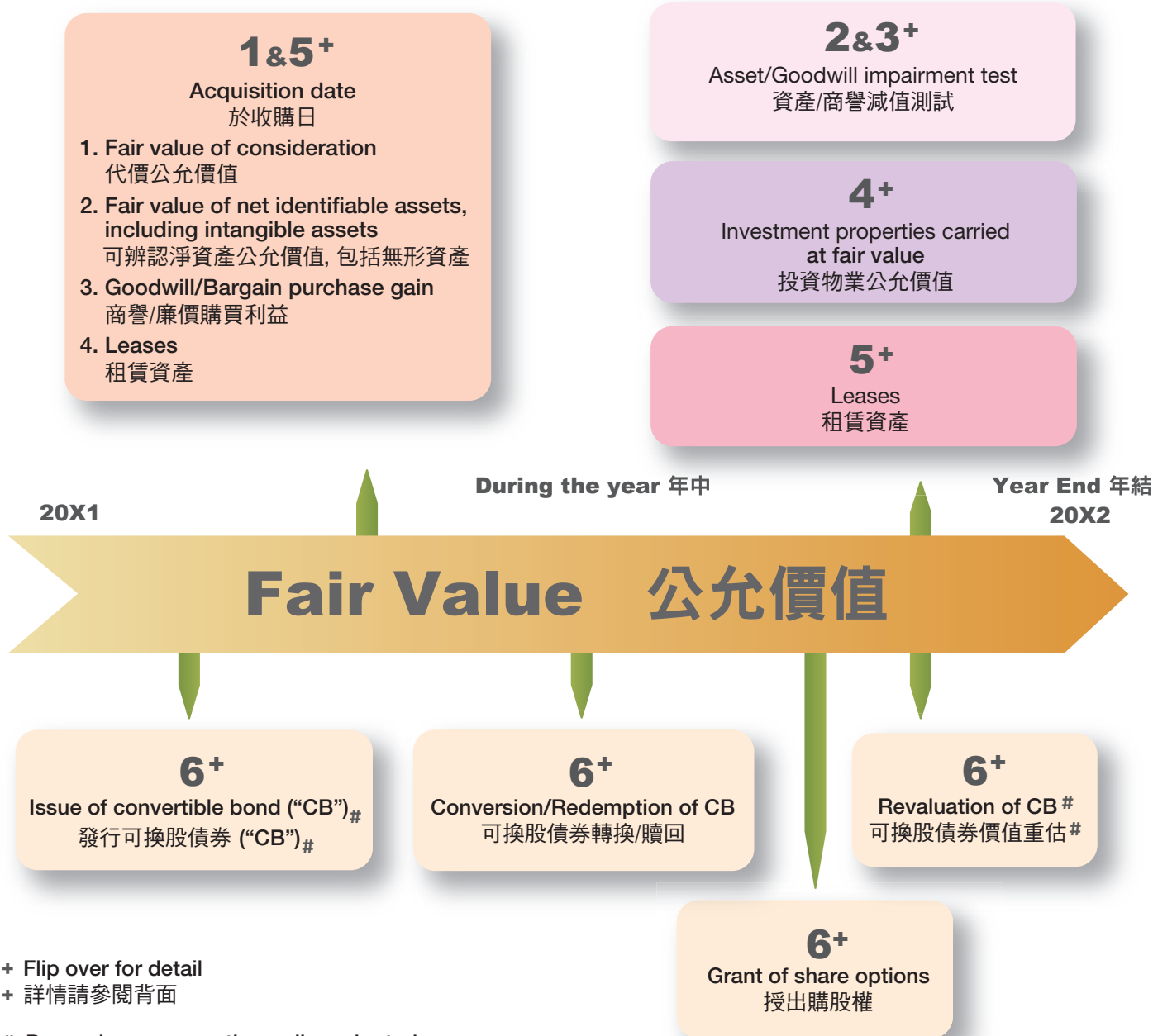
	Valuation task 評估項目	What to measure 評估內容	When to measure 評估時間	Commonly adopted valuation methodologies 普遍採用的評估方法	Applicable accounting standards 適用的會計準則
1	Business Combination 企業合併	<ul style="list-style-type: none"> <li>Fair value of the acquired tangible and intangible assets and liabilities</li> <li>所收購有形與無形資產及負債的公允價值</li> </ul>	<ul style="list-style-type: none"> <li>Acquisition date</li> <li>收購日</li> </ul>	<ul style="list-style-type: none"> <li>Various methodologies depending on the assets/ liabilities being estimated</li> <li>評估方法取決於評估的資產/負債</li> </ul>	<ul style="list-style-type: none"> <li>IFRS 3 (Revised) Business Combinations</li> <li>國際財務報告準則第3號(經修訂)企業合併</li> </ul>
2	Asset/Goodwill Impairment Test 資產/商譽減值測試	<ul style="list-style-type: none"> <li>Recoverable amount of the asset</li> <li>資產可回收價值</li> </ul>	<ul style="list-style-type: none"> <li>Financial year end</li> <li>Whenever indicator of impairment appears</li> <li>財政年度年結</li> <li>當資產出現減值指標</li> </ul>	<ul style="list-style-type: none"> <li>Value-in-use</li> <li>Fair value less cost of disposal</li> <li>在用價值</li> <li>公允價值扣除出售成本</li> </ul>	<ul style="list-style-type: none"> <li>IAS 36 Impairment of Assets</li> <li>國際會計準則第36號資產減值</li> </ul>
3	Intangible Assets 無形資產	<ul style="list-style-type: none"> <li>Fair value of intangible assets such as trademark, customer contracts and relationships, patented technology, production backlog, licensing agreements, use rights, etc</li> <li>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</li> </ul>	<ul style="list-style-type: none"> <li>Acquisition date</li> <li>Annual impairment test (IAS 36)</li> <li>收購日</li> <li>年度減值測試 (IAS 36)</li> </ul>	<ul style="list-style-type: none"> <li>Relief-from-royalty method</li> <li>Multi-period excess earnings method</li> <li>權利金節省法</li> <li>多期超額盈餘法</li> </ul>	<ul style="list-style-type: none"> <li>IAS 38 Intangible Assets</li> <li>國際會計準則第38號無形資產</li> </ul>
4	Investment Properties 投資物業	<ul style="list-style-type: none"> <li>Fair value of properties used to earn rental income and/or for capital appreciation</li> <li>作長期租金回報和/或資本增值的投資物業的公允價值</li> </ul>	<ul style="list-style-type: none"> <li>Each balance sheet date<sup>#</sup></li> <li>每個資產負債表日<sup>#</sup></li> </ul>	<ul style="list-style-type: none"> <li>Market approach</li> <li>Cost approach</li> <li>Income approach</li> <li>市場法</li> <li>成本法</li> <li>收益法</li> </ul>	<ul style="list-style-type: none"> <li>IAS 40 Investment Property</li> <li>國際會計準則第40號投資物業</li> </ul>
5	Leases 租賃資產	<ul style="list-style-type: none"> <li>Fair value of Right-to-use</li> <li>租賃期內之使用權價值</li> </ul>	<ul style="list-style-type: none"> <li>Commencement Date</li> <li>Reassessment Date</li> <li>起租日期</li> <li>重新計算日</li> </ul>	<ul style="list-style-type: none"> <li>Discounted Cash Flow Method</li> <li>Market Approach</li> <li>現金折流法</li> <li>市場法</li> </ul>	<ul style="list-style-type: none"> <li>IFRS 16 Leases</li> <li>國際財務報告準則第16號租賃</li> </ul>
6	Financial Instruments 金融工具	<ul style="list-style-type: none"> <li>Fair value of the followings:                             <ul style="list-style-type: none"> <li>Employee share options</li> <li>Convertible bonds/ notes</li> <li>Other derivative instruments (Forwards and futures, options, swaps and interest rate and currency derivatives)</li> </ul> </li> <li>以下金融工具公允價值:                             <ul style="list-style-type: none"> <li>員工購股權</li> <li>可換股債券/票據</li> <li>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)</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Grant/Issuance/ Purchase date</li> <li>Conversion/ Redemption date</li> <li>Each balance sheet date<sup>#</sup></li> <li>授予日/發出日/購買日</li> <li>轉換/贖回日</li> <li>每個資產負債表日<sup>#</sup></li> </ul>	<ul style="list-style-type: none"> <li>Black-Scholes option pricing model</li> <li>Binomial Tree model</li> <li>Monte Carlo simulation</li> <li>期權定價模型 (Black-Scholes)</li> <li>二項樹模型</li> <li>蒙地卡羅模擬</li> </ul>	<ul style="list-style-type: none"> <li>IFRS 9 Financial Instruments</li> <li>IFRS 2 Share-based Payment</li> <li>IFRS 13 Fair Value Measurement</li> <li>國際財務報告準則第9號金融工具</li> <li>國際財務報告準則第2號股份基礎給付</li> <li>國際財務報告準則第13號公允價值衡量</li> </ul>

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

## 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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