

Statutory Valuations

Share-based payments (AASB 2)	Purchase Price Allocation (AASB 3)	Goodwill Impairment Testing (AASB 136)	Convertible Note Valuations (AASB 139)	Hedge Effectiveness Testing (AASB 9)
<ul style="list-style-type: none"> ■ Options (market and non-market-based vesting conditions) ■ Performance Rights (market and non-market-based vesting conditions) ■ Forgivable loan to acquire shares ■ Suggested accounting treatment of each of the above 	<ul style="list-style-type: none"> ■ Brands ■ Customer Contracts ■ Customer Relationships ■ Intellectual Property ■ ‘Right to use’ ■ Established work force ■ Goodwill ■ Work paper for any of the above or justification that all of the excess purchase price over fair value of net assets acquired is ‘goodwill’ 	<ul style="list-style-type: none"> ■ Establishment of discrete 5-year forecast for cash generating unit ■ Establishment of terminal growth rate and multiple ■ Determination of discount rate(s) during discrete and terminal value period ■ Sensitivity table around selection of various growth and discount rate(s) 	<ul style="list-style-type: none"> ■ Determination of equity, debt and derivative components ■ Suggested accounting treatment of the above 	<ul style="list-style-type: none"> ■ Fair value and cash flow hedges relating to interest rate, foreign currency and commodity hedging transactions