

1.

2.

3.

4.

5.





1.





1.

(a)

i. (Discount rate)

.  
(Time value of money)

(Risks specific to the assets for which the cash  
flow estimates have no EM

34-22(v)(e)(h)j1(c)u(h)s









1





2.

(c)







3.

(c)

i.

ii.

iii.

iv.

3.

3.

(e)

i.



