



HASHMICRO

THINK FORWARD

Valuation Date: [DD/MM/YYYY]

Fiscal Period: [Q# / Month / Year]

Prepared by: [Name / Department]

REPORT INFORMATION

Company / Entity	Warehouse / Location	Report ID	Valuation Method
[Company Name]	[Location]	[IVR-0001]	[FIFO / LIFO / WAC]

INVENTORY VALUATION SUMMARY

Inventory Category	Total SKUs	Total Units	Total Cost Value	Total Market Value
Raw Materials	[###]	[###]	[\$###,###.##]	[\$###,###.##]
Work-In-Progress (WIP)	[###]	[###]	[\$###,###.##]	[\$###,###.##]
Finished Goods	[###]	[###]	[\$###,###.##]	[\$###,###.##]
Consumables / Supplies	[###]	[###]	[\$###,###.##]	[\$###,###.##]
Obsolete / Write-Off	[###]	[###]	[\$###,###.##]	[\$###,###.##]
GRAND TOTAL	[###]	[###]	[\$###,###.##]	[\$###,###.##]

SKU-LEVEL VALUATION DETAIL

SKU / Item Code	Product Name	Category	UoM	Qty on Hand	Unit Cost	Total Cost Value	Market Price	NRV / Market Value
[SKU-001]	[Product Name]	[Cat]	[pcs]	[###]	[\$##.##]	[\$###,###.##]	[\$##.##]	[\$###,###.##]
[SKU-002]	[Product Name]	[Cat]	[pcs]	[###]	[\$##.##]	[\$###,###.##]	[\$##.##]	[\$###,###.##]
[SKU-003]	[Product Name]	[Cat]	[pcs]	[###]	[\$##.##]	[\$###,###.##]	[\$##.##]	[\$###,###.##]
[SKU-004]	[Product Name]	[Cat]	[pcs]	[###]	[\$##.##]	[\$###,###.##]	[\$##.##]	[\$###,###.##]
[SKU-005]	[Product Name]	[Cat]	[pcs]	[###]	[\$##.##]	[\$###,###.##]	[\$##.##]	[\$###,###.##]
[SKU-006]	[Product Name]	[Cat]	[pcs]	[###]	[\$##.##]	[\$###,###.##]	[\$##.##]	[\$###,###.##]
SUBTOTAL				[###]		[\$###,###.##]		[\$###,###.##]

* Add additional rows as needed. UoM = Unit of Measure. NRV = Net Realisable Value.

VALUATION METHOD & ACCOUNTING BASIS

Method Applied	Basis of Calculation	Standards / Reference
[FIFO / LIFO / WAC / Specific ID]	[Describe how unit costs were derived]	[IAS 2 / ASC 330 / Company Policy Ref]

WRITE-DOWNS & OBSOLESCENCE ADJUSTMENTS

SKU	Product Name	Book Value	Write-Down Amt	Revised Value	Reason / Justification
[SKU-001]	[Product Name]	[\$###,###.##]	[(###.##)]	[\$###,###.##]	[Damage / Expiry / Obsolescence / Market decline]
[SKU-002]	[Product Name]	[\$###,###.##]	[(###.##)]	[\$###,###.##]	[Damage / Expiry / Obsolescence / Market decline]
[SKU-003]	[Product Name]	[\$###,###.##]	[(###.##)]	[\$###,###.##]	[Damage / Expiry / Obsolescence / Market decline]
TOTAL WRITE-DOWN		[\$###,###.##]	[(###.##)]	[\$###,###.##]	

COST VS. MARKET VALUE (LOWER OF COST OR NRV)

Category	Product / Group	Cost Value	NRV / Market	Lower of Two	Variance & Action
[Cat]	[Product / Group Name]	[\$###,###.##]	[\$###,###.##]	[\$###,###.##]	[Note variance & recommended action]
[Cat]	[Product / Group Name]	[\$###,###.##]	[\$###,###.##]	[\$###,###.##]	[Note variance & recommended action]
[Cat]	[Product / Group Name]	[\$###,###.##]	[\$###,###.##]	[\$###,###.##]	[Note variance & recommended action]

PERIOD-OVER-PERIOD COMPARISON

Category	Prior Period Value	Current Period Value	Change (\$)	Change (%) & Commentary
Raw Materials	[\$###,###.##]	[\$###,###.##]	[+/- \$###.##]	##% — [Commentary]
WIP	[\$###,###.##]	[\$###,###.##]	[+/- \$###.##]	##% — [Commentary]
Finished Goods	[\$###,###.##]	[\$###,###.##]	[+/- \$###.##]	##% — [Commentary]
Total Inventory	[\$###,###.##]	[\$###,###.##]	[+/- \$###.##]	##% — [Commentary]

NOTES & ASSUMPTIONS

[Enter key assumptions, accounting policies applied, currency, or any qualifications to this report.]

AUDITOR / REVIEWER SIGN-OFF

Role	Name	Date	Signature
Prepared by (Inventory Analyst)	[Full Name]	[DD/MM/YYYY]	_____
Reviewed by (Finance Manager)	[Full Name]	[DD/MM/YYYY]	_____
Approved by (CFO / Controller)	[Full Name]	[DD/MM/YYYY]	_____
External Auditor (if applicable)	[Full Name]	[DD/MM/YYYY]	_____