

Q3 (a) Rs'000

ACQ ⁿ DATE	BALANCES	DISPOSAL DATE
1/6/2010		30/9/2019
UCL → 80% → BPL	GW - 23,000	23,000
↓ SUB	NET - 70,000	77,084
	NA - 315,800	350,720

UCL (50%) → BPL

- 1) CASH 75%
- 2) PROFIT CASH
- 3) NEW ASSO. - 30%

CASH - 204,000

e/e - Y₁ - 15,000

Y₂ - 10,000

Y₃ - 8,000

D/P - 12%

PV OF REMAINING

TAN = 107,000

NA - ? - 100%

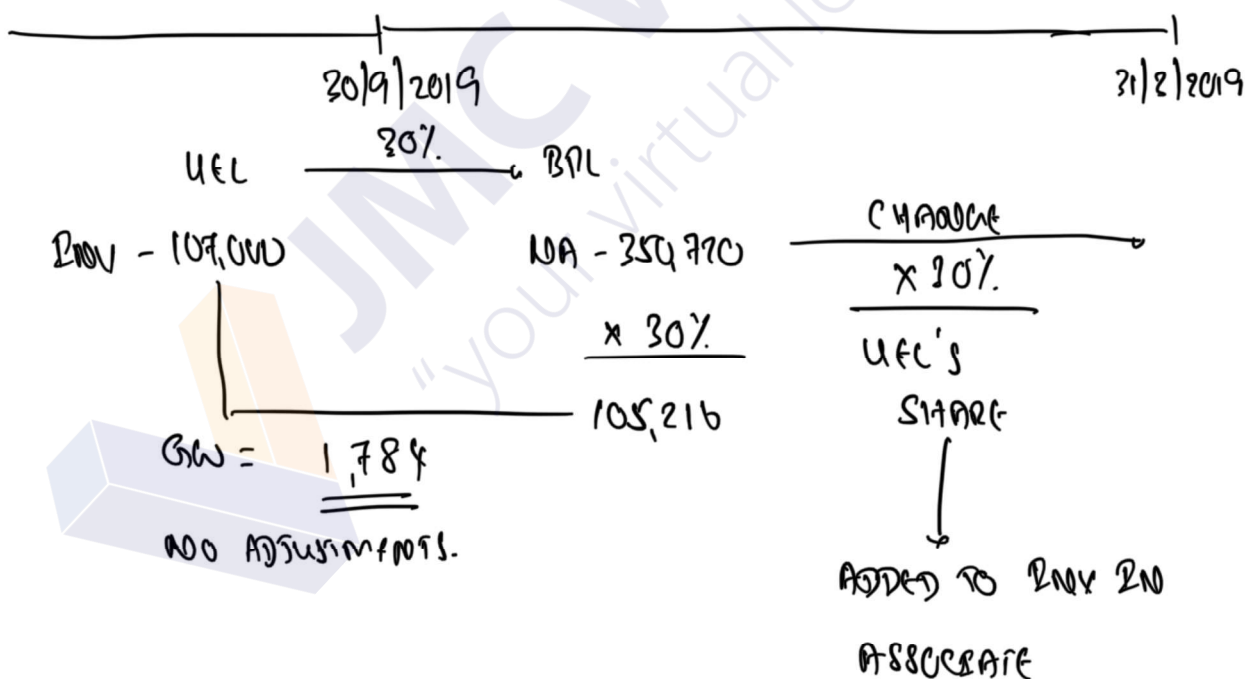
GW - ? - 100%

NET - ? - (20%)



DISCOUNT

WA - 30/9/2019	350,720	CASH	200,000
GW -	22,000	CONTRIBUTOR CONSIDERATION	
NCS - 30/9/2019	(77,084)	$Y_1 - 15,000 / (1.12)^1$	13,393
		$Y_2 - 10,000 / (1.12)^2$	7,972
		$Y_3 - 8,000 / (1.12)^3$	5,694
	296,636	PV OF REMUNERATION	
DEBT. GAIN.	37,423	GAIN	107,000
			<hr/> 334,059



DISCONTINUED
UCL FIS.

IF NOT
DISP.

AFTER DISP.

CONTINUING OPS

SALES

P+S

P

COGS

P+S

P

GP

P+S

P

O/I

P+S

P

EXP

P

PRF

P

TAX

P

PRFY

P

DISCONTINUED OPS - NOTE - 1

72,843

(SUBSIDIARY BONDS PAY
+
DISP. GAIN)

PRFY

xx

NOTE - 1

SALES

COGS

GP

O/I

EXP

✓

705	
700	↓
700	—
700	35,420
DESIGNAL PROFIT - OBJECTIVE	<u>37,425</u>
NET RESULT FROM DES. OP	<u><u>72,843</u></u> ✓



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