



1) SALE OF 100% OF CORAL BEACH AT 1,200 MN. — LOSS OF CONTROL
(RS' MN)

		DISPOSAL A/c	
TA	✓ 3,156	CASH	1,200
TL	✓ (2,231)		
NA	925		
NCL	—		
GW	—		
	925		
GAIN	275		

- GAIN REFLECTED PRO IFC AS IT ARES RESULTS IN LOSS OF CONTROL
- ALL ASSET & LIABILITIES CEASES TO BE CONSOLIDATED
- CASH INCREASES BY 1,200
- SEPPS - 05 - DISCONTINUED OPS DISCLOSURES ARE REQUIRED

2) SALE OF 75% AT 900 MN — LOSS OF CONTROL
(RS' MN)

		DISP. A/c	
TA	3,156	CASH	900
TL	(2,231)	REMAINING INTL	300
NA	925	- ASSOCIATE	
			1,200

$\left[\frac{900}{75\%} \times 25\% \right]$

NCI

QW

Grasso

—
925
275

1,200



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- GAIN REFLECTED IN P&L AS THIS RESULTS IN LOSS OF CONTROL
- ALL ASSET & LIABILITIES CEASES TO BE CONSOLIDATED
- CASH INCREASES BY 400
- SEPPS - 05 - DISCONTINUED OPS DISCLOSURES ARE REQUIRED
- A NEW SON IN ASSOCIATE IS RECOGNIZED. FROM THAT POINT ONWARDS IT IS EQUITY ACCOUNTED.

3) SALE OF 40% AT 400 MN - CONTROL IS RETAINED
(RS' MN)

DISPOSAL PROCEEDS	400	✓
(-) INCREASE IN NET NA = $925 \times 40\%$	370	✓
	<hr/>	
GAIN ((LOSS))	<u>30</u>	

- CORAL BEACH CONTINUES TO BE CONSOLIDATED
- RECOGNIZE CASH OF 400 + RECOGNIZE NET OF 370 & GAIN IN RETAINED EARNINGS OF 30 IN S/C

-	CASH	DR	400
-	NET	CR	370
-	RET	CR	30

... (part) ...

- ON OF KEMASWILAH INVESTMENT (001.) - PERSEKUTUAN

	GW	NCE-CB	RIE
BAL	-	-	xx
PARTIAL DISP		+370	+30

4) DISPOSAL VIA SHARE ISSUE BY SUBSIDIARY
(R\$'m)

% DISPOSED

EXISTING NUMBER OF SHARES

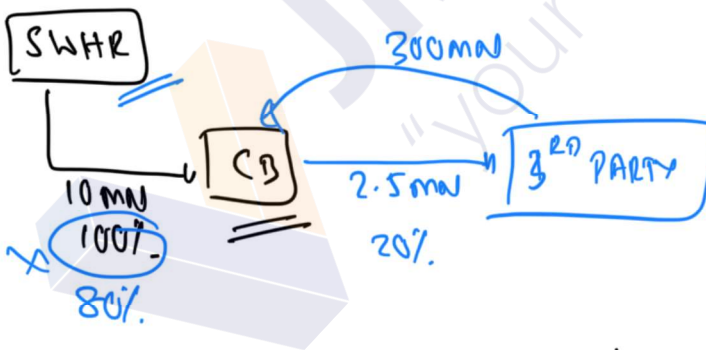
$$10 \text{ mmd} = 80\%$$

NEW SHARES ISSUED

$$\frac{2.5 \text{ mmd}}{12.5 \text{ mmd}} = 20\%$$

TOTAL SHARES

$$12.5 \text{ mmd} = 100\%$$



	GW	NCE-CB	RIE
BAL	-	-	xx
SHARE ISSUE		+300	

OPEN ON B23P	(55)	+55
BAL - 31/3/2022	245	

NCD BALANCE AS AT 31/3/2022

EXISTING NA	=	2,156 - 2,231	=	925 //
NEW SHARE ISSU				<u>300 //</u>
NEW NA				1,225 //
% OWNED BY NCD				<u>20% //</u>
NCD BALANCE				245 //
PAID BY NCD				<u>300 //</u>
EXCESS PAID				<u><u>55</u></u>

- CASH	DR	300
- NCD	CR	300
NCD	DR	55
PLC	CR	55

- CB CONTINUES TO BE CONSOLIDATED.
- CASH OF CB INCREASED BY 300 → GROUP CASH INCREASE BY 300 AS WELL

- NEW NCE IS RECORDED AT 245
- SS IS RECORDED AS GAIN IN RE WITHIN S/C/E
NO EFFECT TO P/L OR O/E.



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