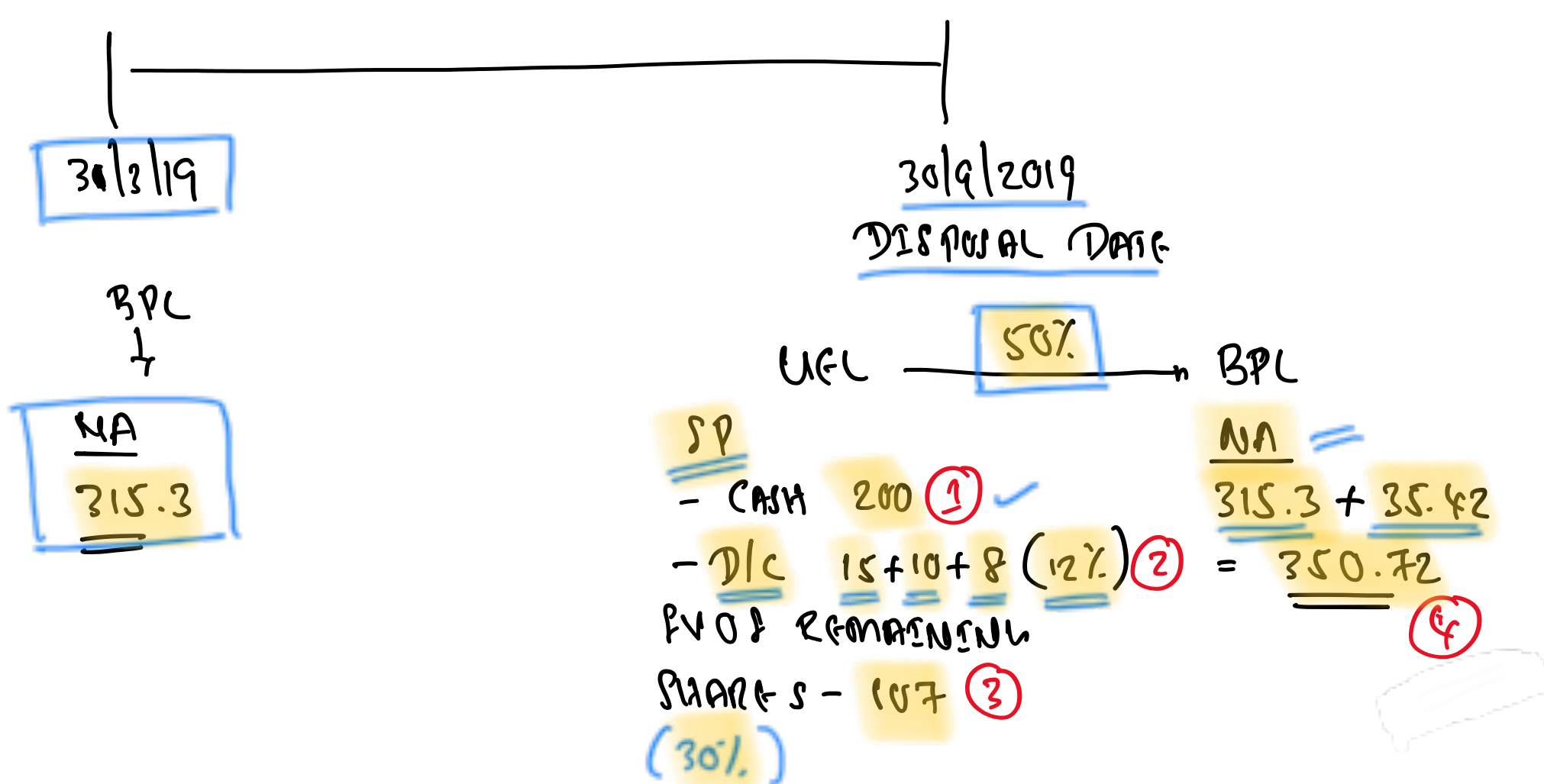


(R's'mn)	GW	NCE	RIE
BAL. 31/3/2019	23	70	xx
DEPR'SHARE - 35.42 x 20% (6)		7.08	
DISP. - 30/9/2019	(23) (5)	(77.08) (7)	37.41 (8)



DISPOSAL OF BPL

NA - 100% (6)	350.72	SP - CASH (1)	200
GW - 100% (5)	23	- DEBTOR CONSID.	
NCE - (20%) (7)	(77.08)	Y1 - 15 / (1.12)^1 = 13.39	27.05 (2)
		Y2 - 10 / (1.12)^2 = 7.97	
		Y3 - 8 / (1.12)^3 = 5.69	
	296.64	PV OF REMAINDERS SHARES = 107 (3)	30% (3)
			80% (3)
DISP. GAIN (8)	37.41		

HOW TO REFLECT IN THE CONSOLID P/L

- 1) FROM 30/9/2019 - BPL COMPANY BE CONSIDERED
- 2) DISPOSAL GAIN OF RI. 37.41mm WILL BE RECOGNISED IN P/L
- 3) SUM OF THE DGF. CONSIDERATION OF 27.05 WILL BE RECOGNISED AS A RECEIVABLE. 12% INTEREST WOULD BE ACCRUED ON IT SUBSEQUENTLY

ON 30/9/2019 - CA	=	27.05 (2)
INTEREST upto 31/3/2020 - P/L		1.62 (27.05 x 12% x 6/12)
BAL ON 31/3/20		28.67

- 4) DERECOGNISE GW & NCE RELATIVE TO BPL
- 5) AFTER 30/9/2019 BPL WILL BE CONSIDERED AS AN ASSOCIATE THEREFORE IT WILL BE EQUITY ACCOUNTED.

ON 30/9/2019 - DISPOSAL AMT	107 (3)	CHECK FOR AL/GBP	350.72 x 30% = 105.22
+ CHANGE IN NA OF BPL 30/9/19 - 31/3/20 x 30%	xx	GW OF	1.78
(-) DIVIDENDS RECEIVED FROM BPL	(xx)		
CARRYING AMT - 31/3/2020	xx		

DISCLOSURES REQUIRED.

- 1) STEPS 05 - ICA IAS & DISCONTINUED OPS.

STATEMENT P/L - GROUP

SALES		x
COS		x
GP		>
...		x
PBT		
TAX		
PPTY - FROM CONTINUING OPS	500	
RESIDUALS FROM DISCONTINUED OPS	72.83	NOTE 1
PPTY	572.83	

PPTY - CONTINUING OPS

- ATTRIBUTABLE TO P.CO. SH

500

- NCE

=

PPTY - DISCONTINUED OPS

- ATT. TO P.CO. SH

65.78

- NCE

7.08

(35.42 x 80%) + 37.41	OR	72.83	- 7.08
(35.42 x 20%)		TOTAL	NCE

NOTE 1

	R's'mn
SALES	332.1
COS	(265.68)
GP	66.42
ALF	(22.1)
D/F	(4.2)
FIC	(1.2)
PBT	37.82
TAX	(2.4)
PPTY	35.42
GAIN ON DISPOSAL	37.41
NET OF TAX	72.83
NET RESULTS	72.83

BPL FOR BROUGHT: