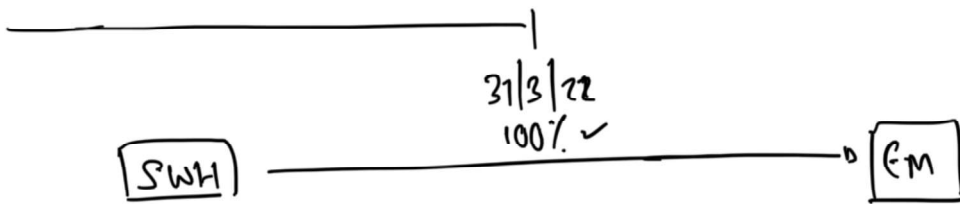


1) ACQⁿ OF EM - AS AT 31/3/2022 (RS'000)



INV

- TO BUY SHARES	- 411
- NEW SHARES	- 300
TOTAL	<u>711</u> ✓

NET -

UA

EXISTING EQUITY	410	
<u>FV ADJ</u>		
1) IMP. OF PPE	(30)	} (10)
2) FV OF LEASE LIABILITY [80-60] + 20		
3) FV OF FA [60-100]	(40)	
4) FV ON INVENTORY [155-120]	+35	} +43
5) CONTINGENT LIAB	(7)	
6) PMT TO CEO	(5)	
7) FV ADJ ON PL [250-230]	+20	
8) DT		
- ON FV ADJ = $+33 \times 30\%$	= (9.9)	} 22.9
- ON FA = REVERSE EXISTING		
DTL OF 3	= +3	
- DT ON EXISTING BALANCE		
$\frac{67}{24\%} \times (30\% - 24\%)$	= (16.8)	
NET FV OF OA	<u>379.3</u>	



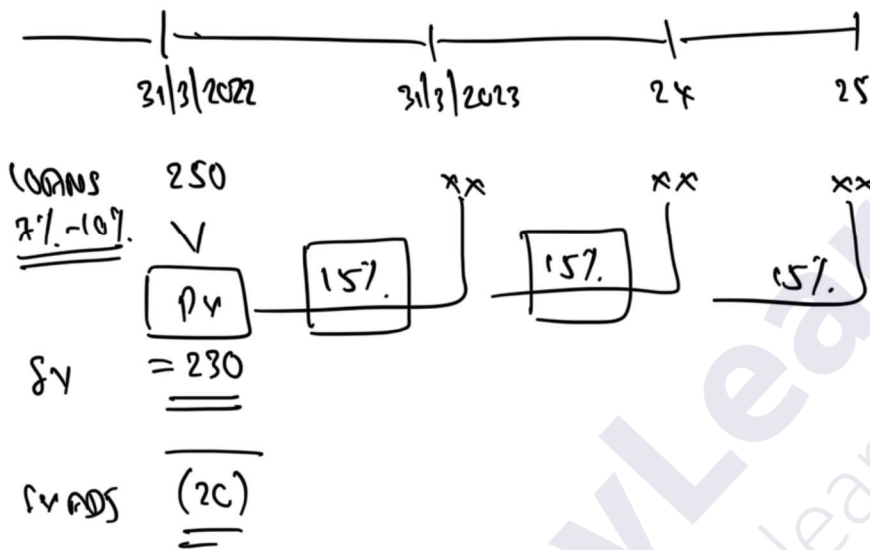
$$\left(\begin{array}{l} 67 = 24\% \\ ? = 30\% \end{array} \right) 6\%$$

WEL START COST

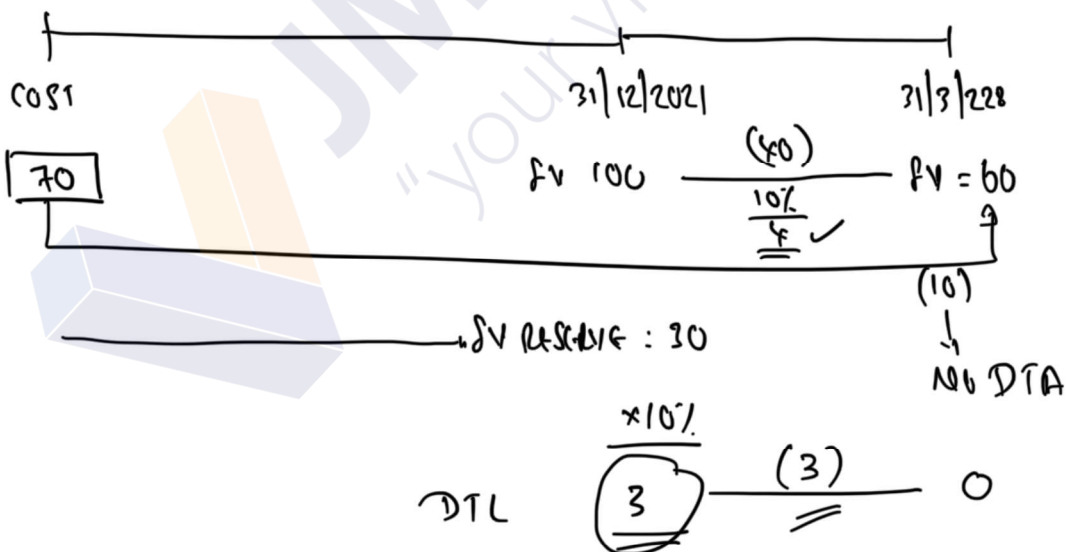
300

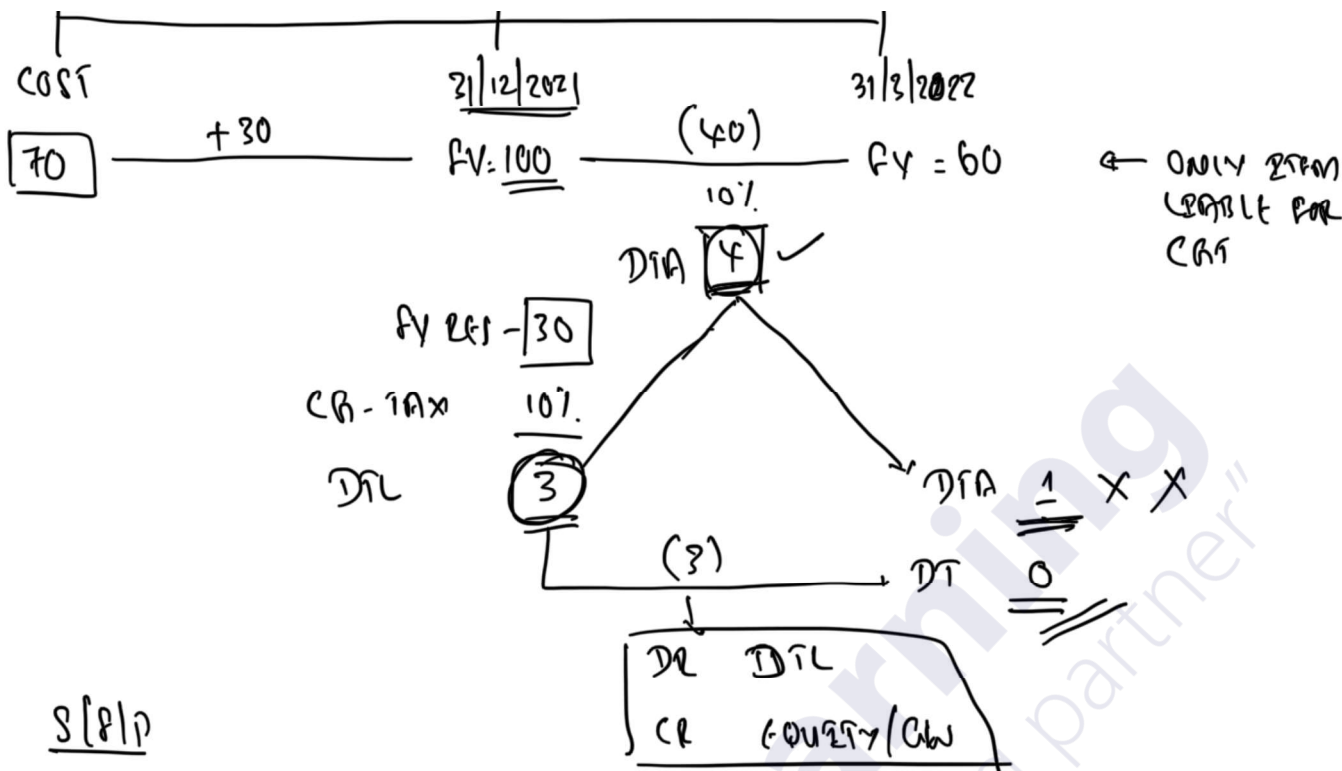
TOTAL NA

679.3



FA





S/P/P

DTL - ON FA	3
- OTHER	67
	70

DT - TAX RATE CHANGE

	21/12/2021	31/3/2022
CA		
TB		
TD	279.17	279.17
TAX RATE	24% a	30%
DTL	67	83.75
	+ 16.75	
	↓	
	16.8	ce DTL

$$\frac{67}{24\%} \times (30\% - 24\%) = \underline{\underline{16.75}}$$

GW CALCULATION OF FM - AS AT 31/3/2022 (R'000).

INVESTMENT	711
NCS	—
(-) PV OF NA	<u>(679.3)</u>
GW	<u><u>31.7</u></u>



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