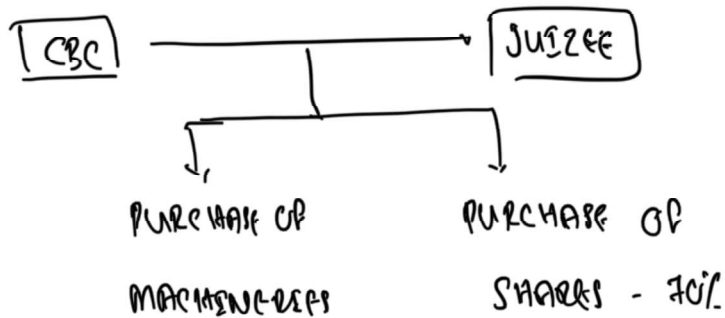


Q3 (a) R\$'000

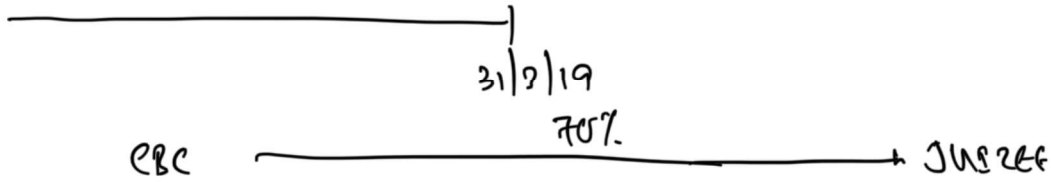


(I) PURCHASE MACHINERIES ✓

| | | |
|--|---|--------------------|
| ACCOUNTED UNDER LCAS - 16 PPE | - | COST + DEPREN EXP. |
| 1) CASIA PMF | = | 500,000 |
| 2) DEFERRED PMF - 150,000 × $\frac{1}{(1.15)^1}$ | = | 130,435 |
| 3) TECHNICAL FEE | = | 1,200 |
| TOTAL COST OF MACHINERIES | | <u>631,635</u> |

| | | |
|----------------|-------------------|-----------|
| 31/3/19 | | 21/2/2020 |
| PPE - 631,635 | DEPREN OVER U/L | CA |
| LIAB - 130,435 | + 130,435 × 12% | 150,000 |
| | ↓ | |
| | FIN. EXP - 15,652 | |

ii) PURCHASE OF SHARES.



PV

- CASH 500,000

- C (CONSIDERED REASON) $\frac{40,000 \times 100\%}{(1.15)^1}$

= FV = 34,783

TXN COST = 1,200 + 3,180 → P&L AI EXP

NCI - AT % OF N/A - $644,134 \times 20\%$

= 128,827

| | | |
|---------------------|---|----------------------------|
| <u>NA</u> | - | 490,710 |
| <u>PV ASST</u> | | |
| MACHINERIES | | |
| [630,000 - 450,800] | | 179,200 |
| BRAND NAME | | 28,000 |
| PMT TO CEO | | (5,000) |
| DT ON PV | | |
| - BRAND | | - |
| - PMT CEO | | [5,000 x 28%] + 1,400 |
| - EV OF MACHINERY | | 179,200 x 28% = (50,176) ✓ |
| PV OF NA | | <u>644,134</u> |

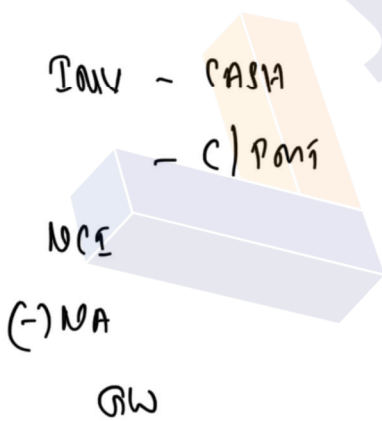


DI ON FU ASD

JUSTIF

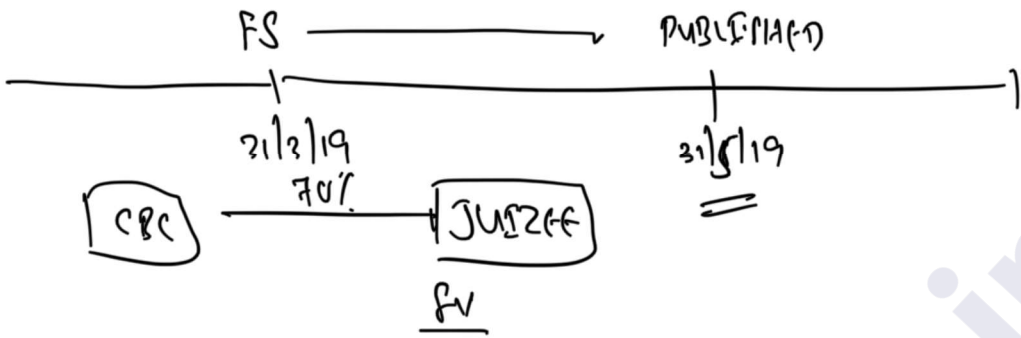
| | <u>CA</u> | <u>FB</u> | <u>TD</u> | <u>TAX RATE</u> | <u>TTD</u> |
|-------------|----------------|----------------|----------------|-----------------|-----------------------|
| MACH | 450,800 | 400,000 | 50,800 | 28% | 14,224 ✓ |
| | <u>630,000</u> | <u>400,000</u> | <u>230,000</u> | 28% | <u>64,400</u> ✓ |
| | 179,200 | - | 179,200 | → 28% | = <u>50,716</u> ↑ DFL |
| PAYS TO CFO | - ✓ | - ✓ | - ✓ | 28% | - |
| | 5,000 ✓ | - | 5000 | 28% | 1,400 DTA |
| BRAND | - | - | - | 28% | - |
| | 28,000 = | 28,000 | | | - |

GW CALCULATION.



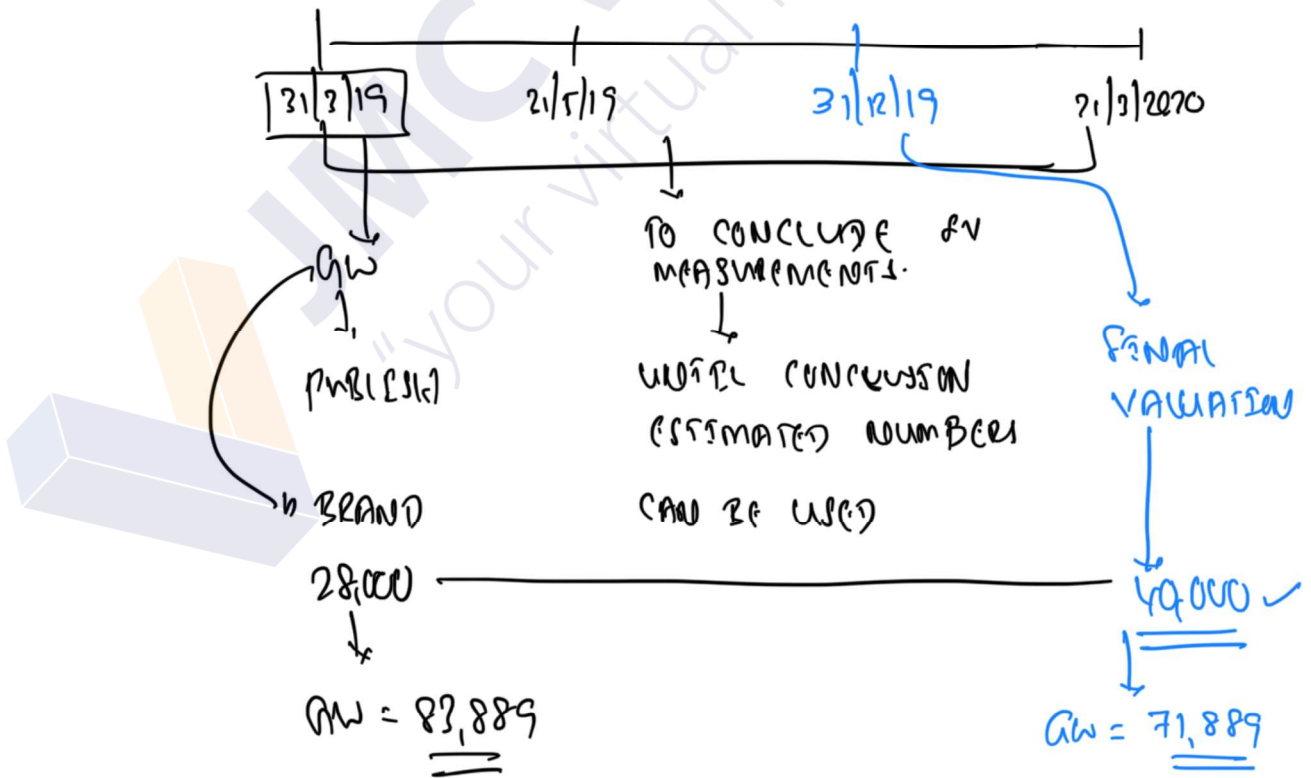
| GW | NCF |
|---------------|---------|
| 500,000 | |
| 34,782 | |
| 193,240 | 193,240 |
| (604,134) | |
| <u>83,889</u> | |

(b) PROVISIONAL MEASUREMENT OF FV OF BRAND



BRAND - FV
28,000
ESTIMATE

MEASUREMENT PERIOD ADJUSTMENTS



| | F/S | | | F/S | |
|-------|---------|---------|--|---------|-------------------------|
| | 31/3/19 | 31/3/18 | | 31/3/20 | 31/3/2019 |
| BRAND | 28,000 | - | | 40,000 | 40,000 |
| GW | 83,889 | - | | 71,889 | 71,889 |
| NCE | 193,240 | | | xxx | 196,840 |
| | | | | | (193,240 + 2,000 x 20%) |

↓
"RESTATEMENT"

RESTATEMENTS

- ACCOUNTING POLICY CHANGE } CRAS
- CORRECTION OF ERROR } 10
- +
- MEASUREMENT PERIOD ADJUSTMENTS

↳ SPPS-03



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