

Rs'000



INVT
6,000 (1)

FV OF NET
2,800 (2)

NA = 5,500 (3)

SP = 8,000 (6)

NA = 6,400 (7)

+ 900 (4)

INV (1)

NET - FV (2)

NA (3)

GW

POST ACQⁿ NA CHANGE (6)
(6,400 - 5,500) = 900

GW IMP - 20% x 3,300 (5)

CA BEFORE DISP.

DISPOSAL

	GL	NET	RTF
INV	6,000		
NET - FV	2,800	2,800	
NA	(5,500)		
GW	3,300		
POST ACQ ⁿ NA CHANGE		(60%) 200	(60%) 540
GW IMP - 20% x 3,300	(660)	(264)	(396)
CA BEFORE DISP.	2,640	2,896	
DISPOSAL	(2,640)	(2,896)	1,896

(8)

(9)

(10)

DISPOSAL B/L CALCULATION.

SP	(6) 8,000
LESS: CA OF B	
NA - TOTAL	6,400 (7)
GW - TOTAL	2,640 (8)
NCE	<u>(2,896) (9) (6,144)</u>
DISP. GAIN	<u>(10) 1,856</u>



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