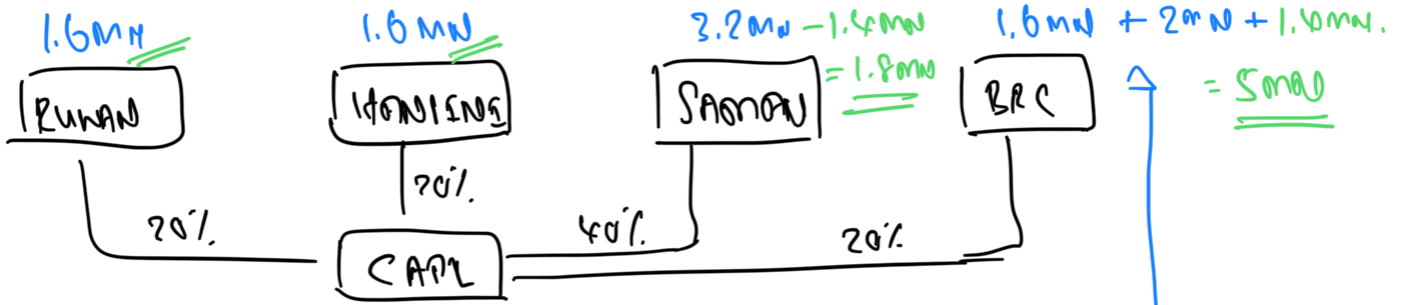


26.06.2022 ABR - Pre seen model Q

MODEL QUESTION - SCENARIO 1



EXISTING - 8mn SHARES

NEW - 2mn SHARES

TOTAL

	NO. OF SHARES	%
RUWAN	1.6	16%
H	1.6	16%
SAOMAN	1.8	18%
BRC	5	50%
TOTAL	10	100%

1) SHAREHOLDING STRUCTURE - POST INVESTMENT BY BRC

SH	EXISTING NO. OF SHARES	NEW SHARES	SHARES ACQUIRED FROM SAOMAN	POST CHANGE	%
SAOMAN	3.2mn	-	(1.4mn)	1.8mn	18%
RUWAN	1.6mn	-	-	1.6mn	16%
HANSEINI	1.6mn	-	-	1.6mn	16%
BRC - EXISTING	<u>1.6mn</u>	-	-	1.6mn	50%
BRC - NEW	-	<u>2mn</u>	+ 1.4mn	2.4mn	
TOTAL	8mn	2mn	-	10mn	100%

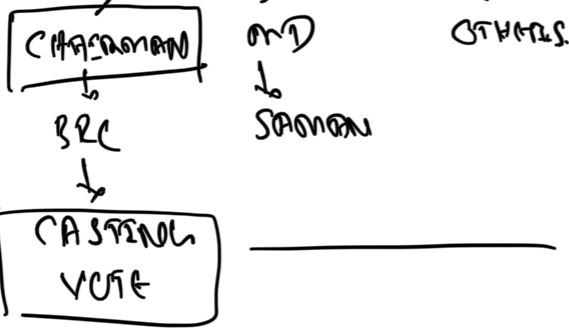
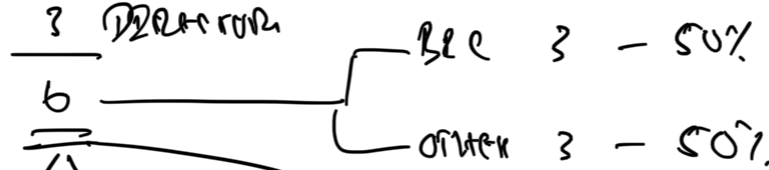
2) STATUS OF CONTROL OF CAPL



EXISTING 3 DIRECTOR

NEW 3 DIRECTOR

TOTAL

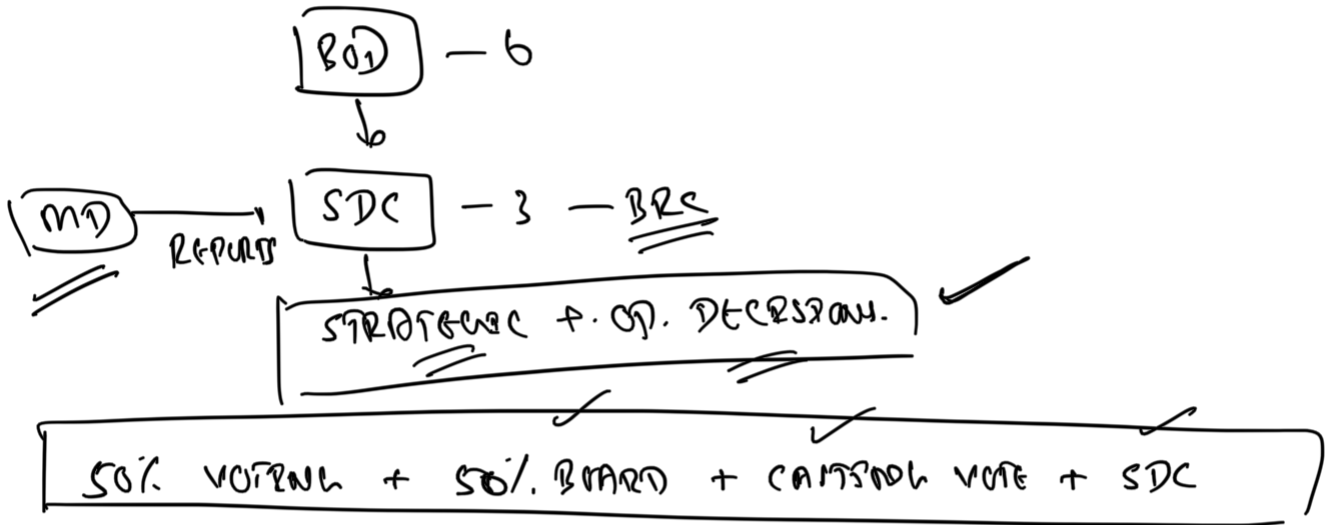


DECISION ACQUIRED A NEW CO

—	SOMAN	—	NO	} 3 NO
—	RULAN	—	NO	
—	HANSANE	—	NO	
—	BEC 1/2/3	—	YES	— 3 YES

IN SUCH A CASE
 CHAIRMAN USES CASTING VOTE
 TO MAKE DECISION
 ↓
 BEC HAS BOARD CONTROL

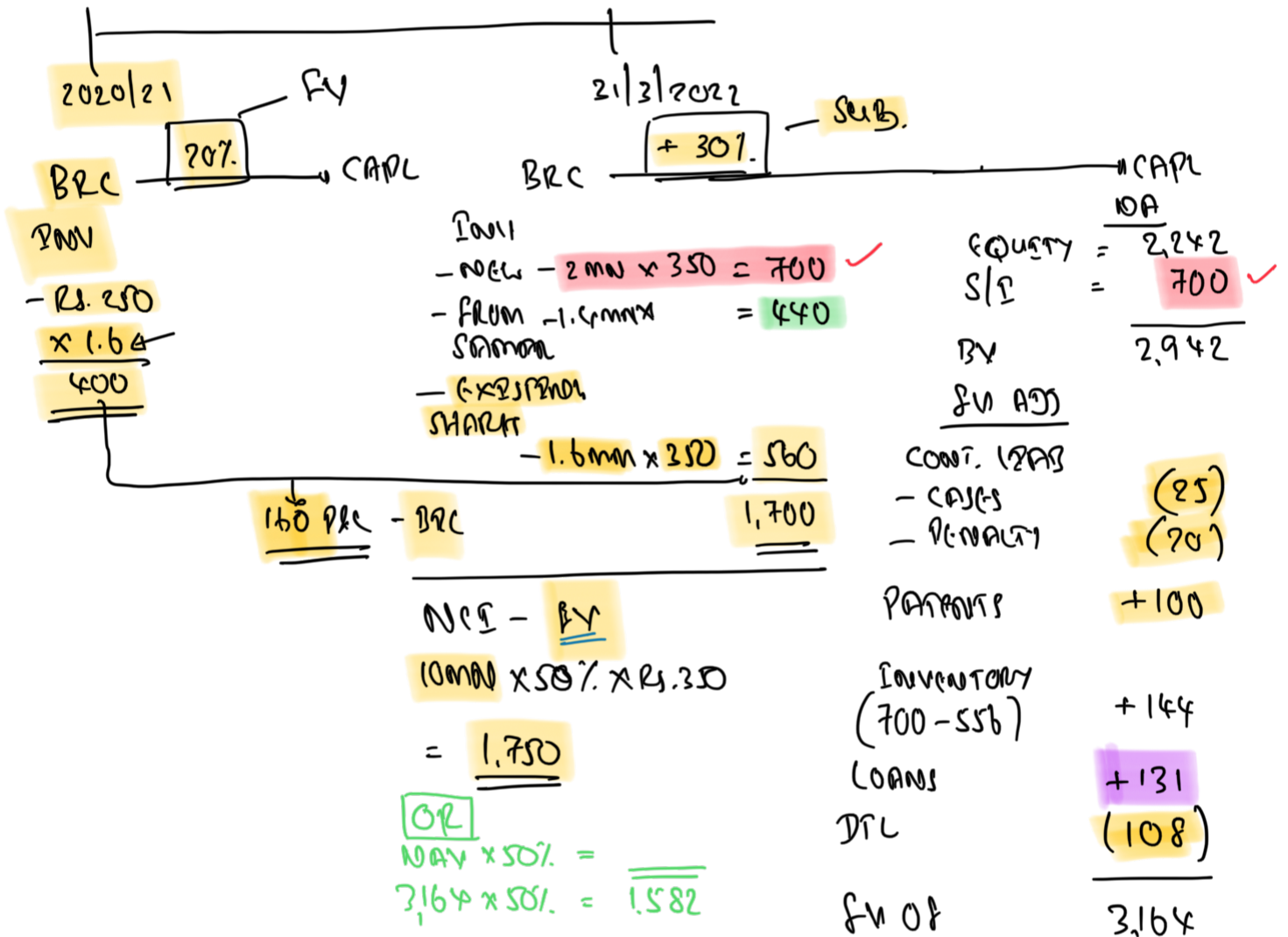
- STRATEGIC DECISION COMMITTEE



CONTROL — POWER OVER "RELEVANT" ACTIVITIES. ✓
 +
EXPOSURE VARIABLE RETURN ✓
 +
~~THE~~ ABILITY W/ POWER TO AFFECT THE ✓
RETURNS

BEC CONTROLS CAPL → CAPL IS A SWP. → DCU

3) FINANCIAL REPORTING IMPLICATIONS ON DIVIDEND IN CAPL. (Rs' mn)



PRICE OF A SHARE OF CAPL ON

NA

==

21/3/2022

FOURTY - 31/3/2022 = 2,242 ✓

NUMBER OF SHARE = 8mn

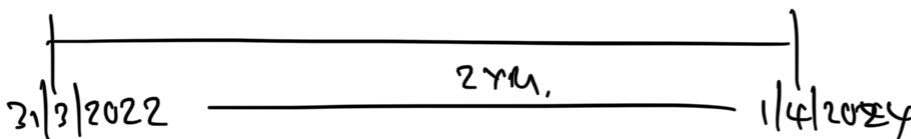
NAPS - RS' = 280.25

MULTIPLE 1.25 x

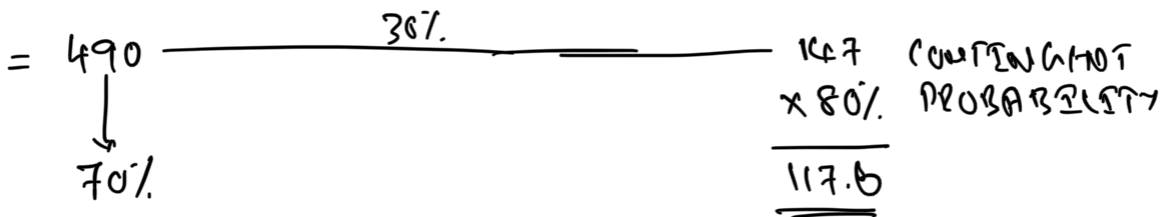
FV PER SHARE - RS 350.31

FV - REMINDER - R1 350

PAYMENT TO SHARER



1.4mn x Rs. 250

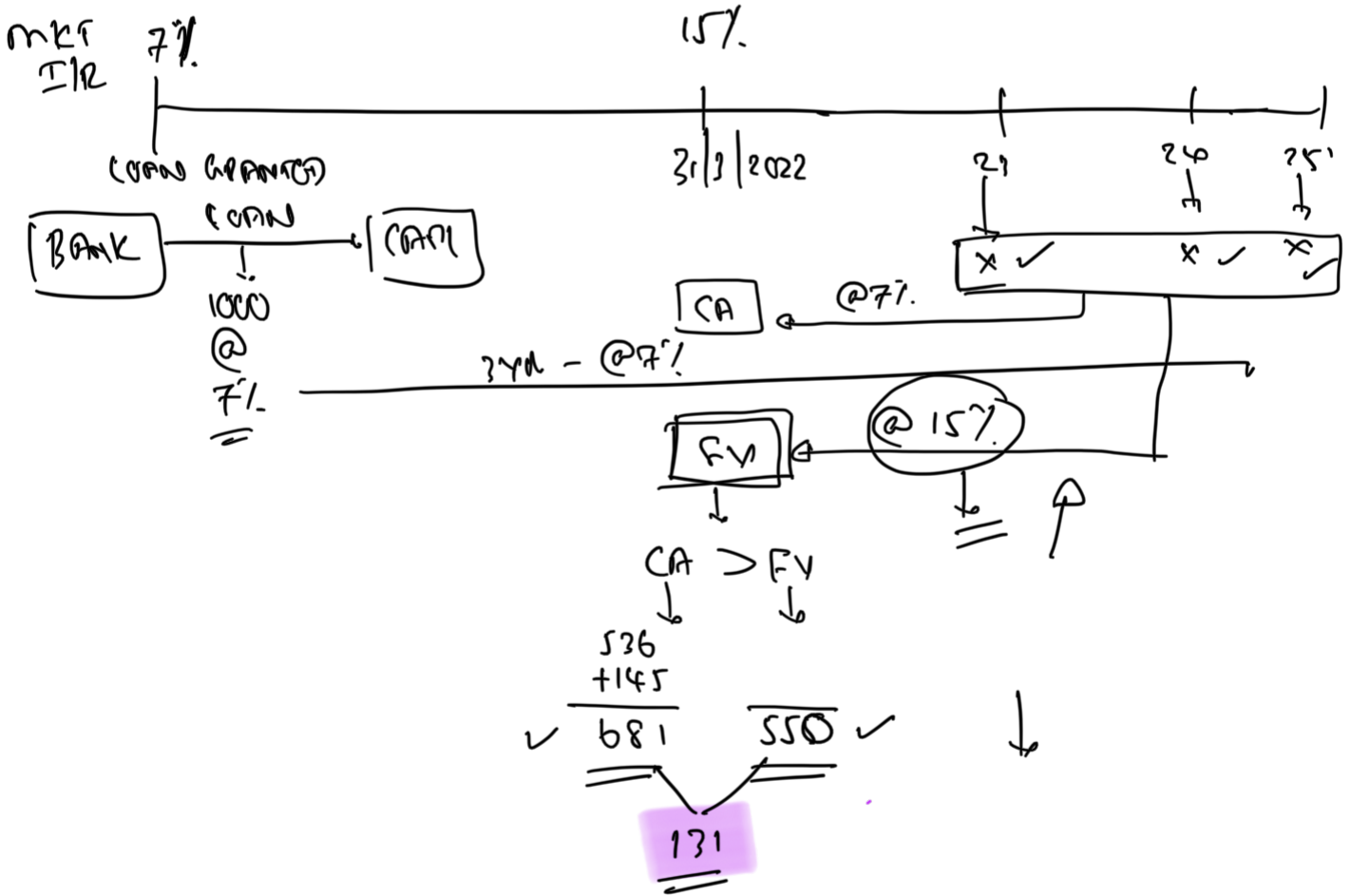


343

97 ← $\frac{117.6}{(1.1)^2}$

FV 440

FV ADJUSTMENT ON COBANS.



DEFERRED TAX

	31/3/2022		
CA	5,000		
TB	3,000		
<u>TTD</u>	2,000	2,000	— X
X TAX RATE	24%	30%	6%
<u>DITL</u>	✓ 480	600	120

$$= \frac{480}{24\%} \times (30\% - 24\%)$$

$$= \underline{\underline{120}}$$

$$\frac{480}{24\%} \times (30\% - 24\%)$$

DTL ON S/P/P - 31/3/22 = 122

INCREASE TO ADJUST TO THE
NEW RATE = $\frac{122}{24\%} \times (30\% - 24\%)$

$$= (33)$$

DT ON FV ADT

- COURT CASES - 25 x 30%	7.5	
- PENALTY	-	NOT TAX DEDUCTIBLE
- PATENTS	-	NOT CLAIMABLE
- INVENTORY - 144 x 30%	(43.2)	
- FV ON COANS - 131 x 30%	(39.3)	
	<u>(108)</u>	

31/3/2022

CA = 681

FV = 550

FV 131

...

CAPL $681 + \boxed{77} - \text{CASH} = \text{CA}$

↓
TAX

↑
=

GROUP $550 + \boxed{157} - \text{CASH} = \text{CA}$

↓
EXP.

CAPL $\text{PBL} = (68) - \text{TAX}$

GROUP $\text{PBL} = (82) \leftarrow \text{INT. EXP. } \underline{\underline{82}}$ AP ↓

TAX CLAIM $\underline{\underline{48}}$ TP ↑ $\underline{\underline{DTL}}$