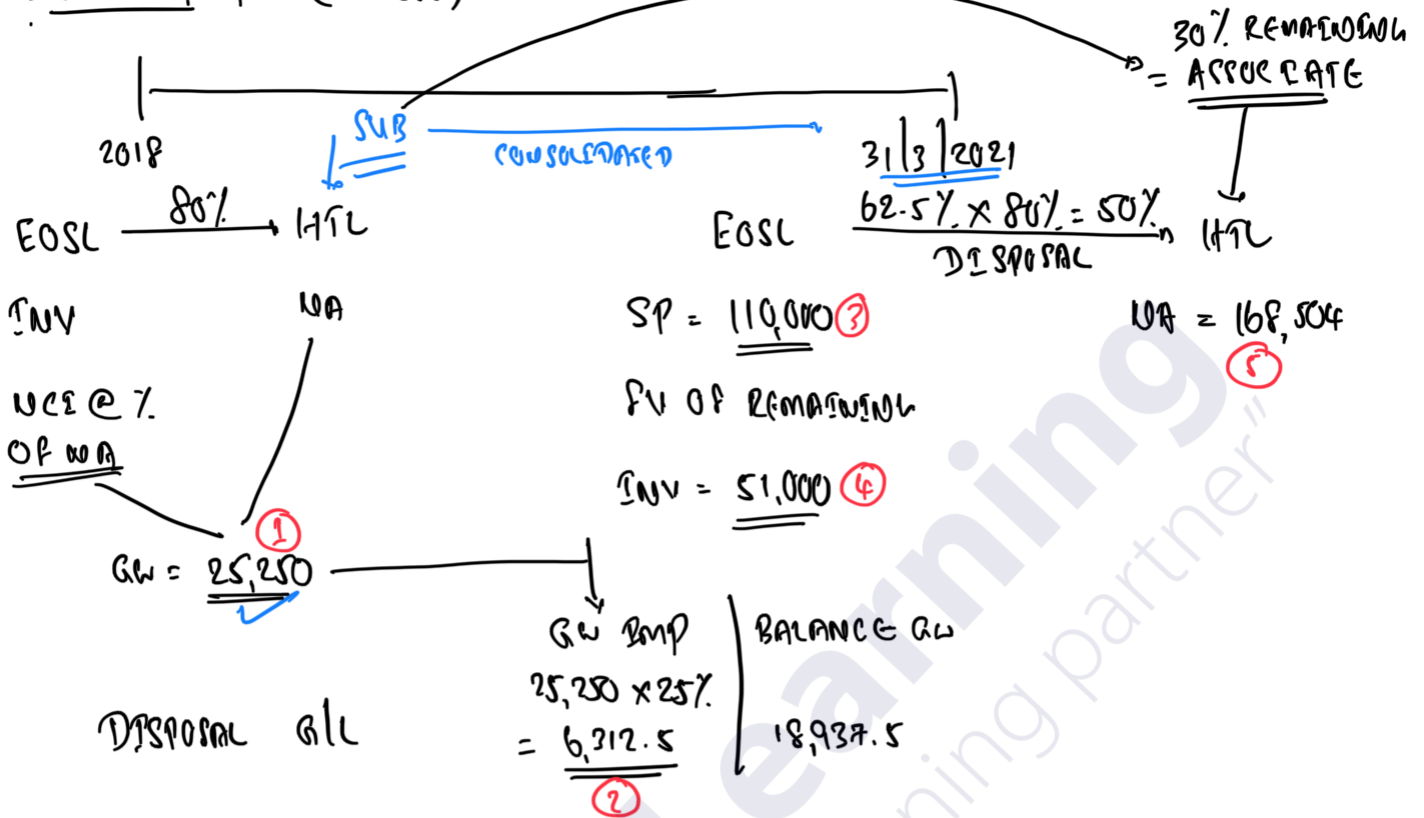


Dec-2021 Q3 (Rs'000)

FULL DISPOSAL CALCULATION.



TA - HFL	✓	CASH - 50% DISP	110,000 (3)	✓
TL - HFL	✓	FV OF ASSOCIATE - 30%	51,000 (4)	
NA - HFL - 100%	(5)	80%	161,000 ✓	
GW (1) - (2)				
UCC - 20%	(6)			
GRAND	(8)			PRC OF THE GROUP.

CONSOLIDATION WORKSHEET.

	GW	UCC	PRC	INV IN ASSO
BAL	(1)	(6)	(7)	
	25,250	33,701	1849,977	
	(6,312.5)		(6,312.5)	

COMP OF NW 25%

	(0,212.5)		(0,512.5)	
DISP	(18,937.5)	(33,701)	7,259.5	
SV OF ASSOCIATE (4)			51,000	→ KSA + GW
	—	—	1,850,924	51,000

SALE OF ITC WILL BE CONSIDERED AS A DISCONTINUED OPERATION & SLIP OF DISCLOSURES SHALL BE MADE

SLIP OF EQUITY AFTER THE DEMAND

	BEFORE	GW IMP	DISP.	AFTER DISP.
PPE	xxx		(80,251)	xxx
INV IN ASSO	—		51,000	51,000
GW	25,250	(6,312.5)	(18,937.5)	—
CASH			+110,000	xxx
...				
RE		(6,312.5)	+7,259.5	1,850,924
WC	33,301		(33,701)	—

ASSOCIATE INITIAL RECOGNITION

