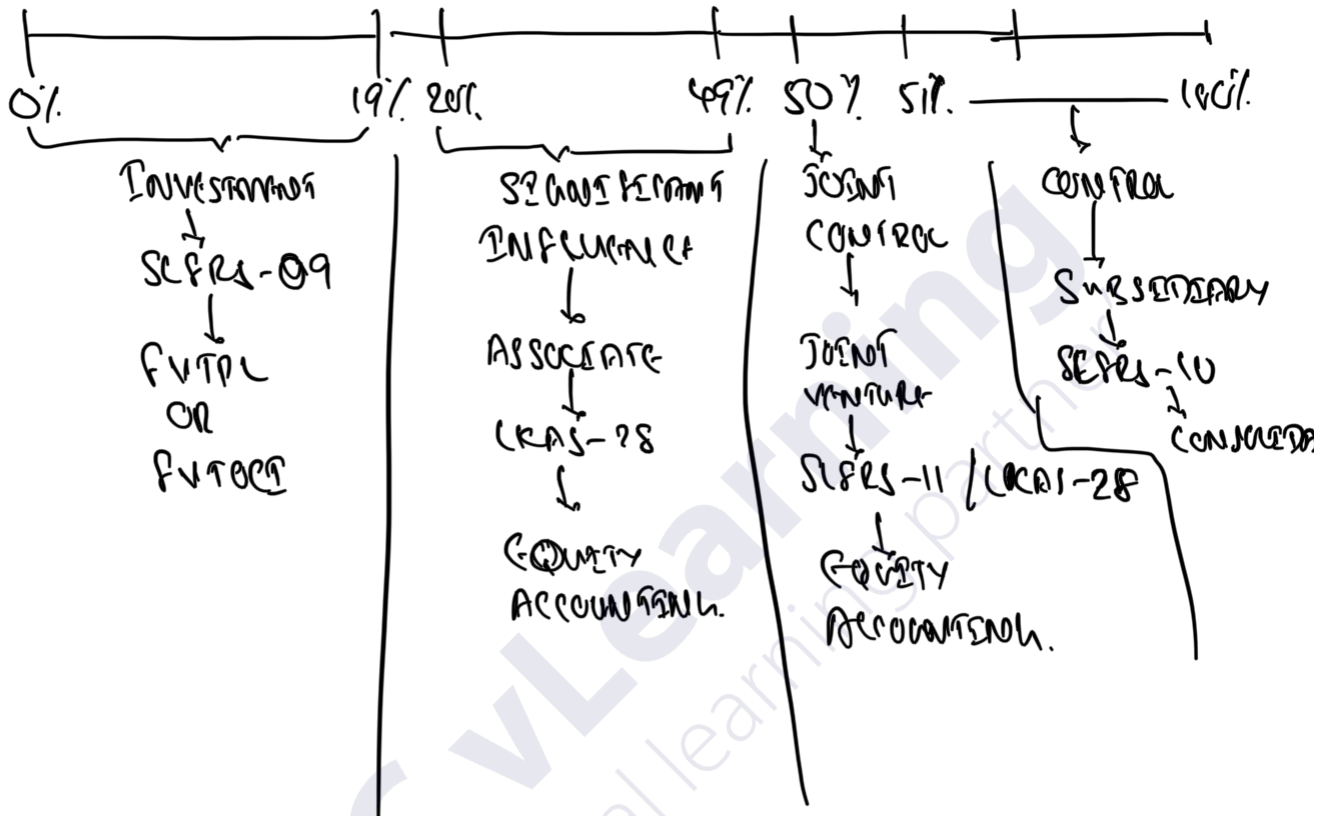


Q 30 - GRADIENT

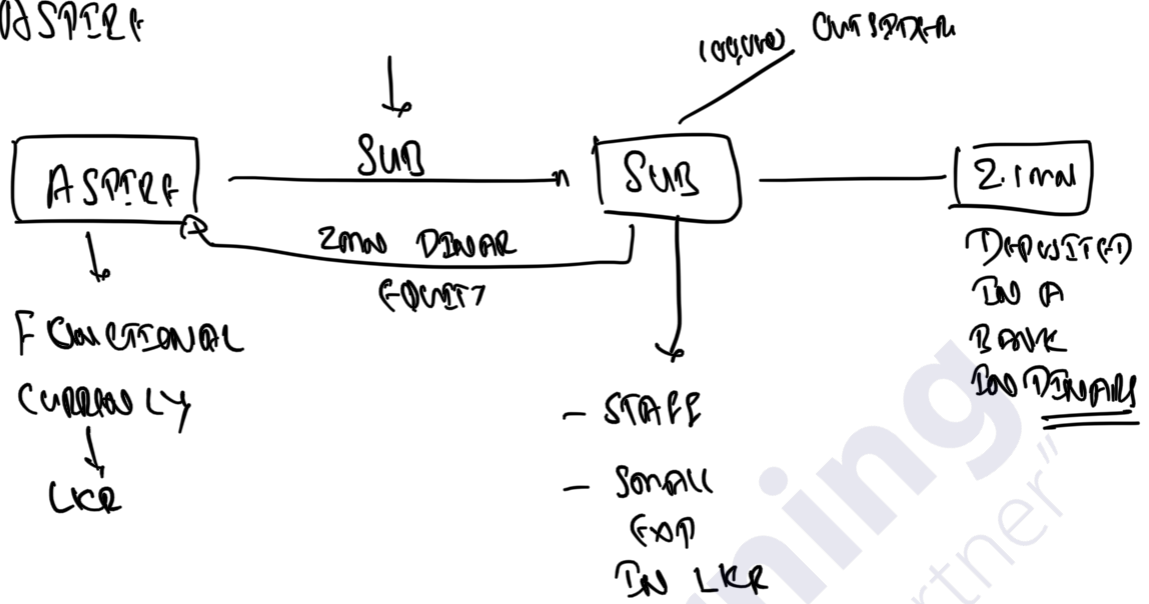
SHAREHOLDING %



S/E - ABILITY TO PARTICIPATE IN POLICY MAKING DECISIONS

- 20% OR MORE VOTING RIGHTS.
- REPRESENTATION IN BOARD OF DIRECTORS.
- SIGNIFICANT TIES
- SIGNIFICANT MANAGEMENT ADVICES OR SUPPORT

Q31 ASPIRE



FUNCTIONAL CURRENCY ASPIRE = SUB

(b) (in LKR '000).  
1 LKR = 5

AVG - 1 LKR = 5.6

1 LKR = 6 D\$  
20/4/14

A

15/13  
70%

MNC

D\$ '000

PAID 200

MA - 1,000

FV NET - 100

NET AS FV  
D\$ '000

PUP 1,100

NA

250

15/13

PAID

200

NET - 250/5

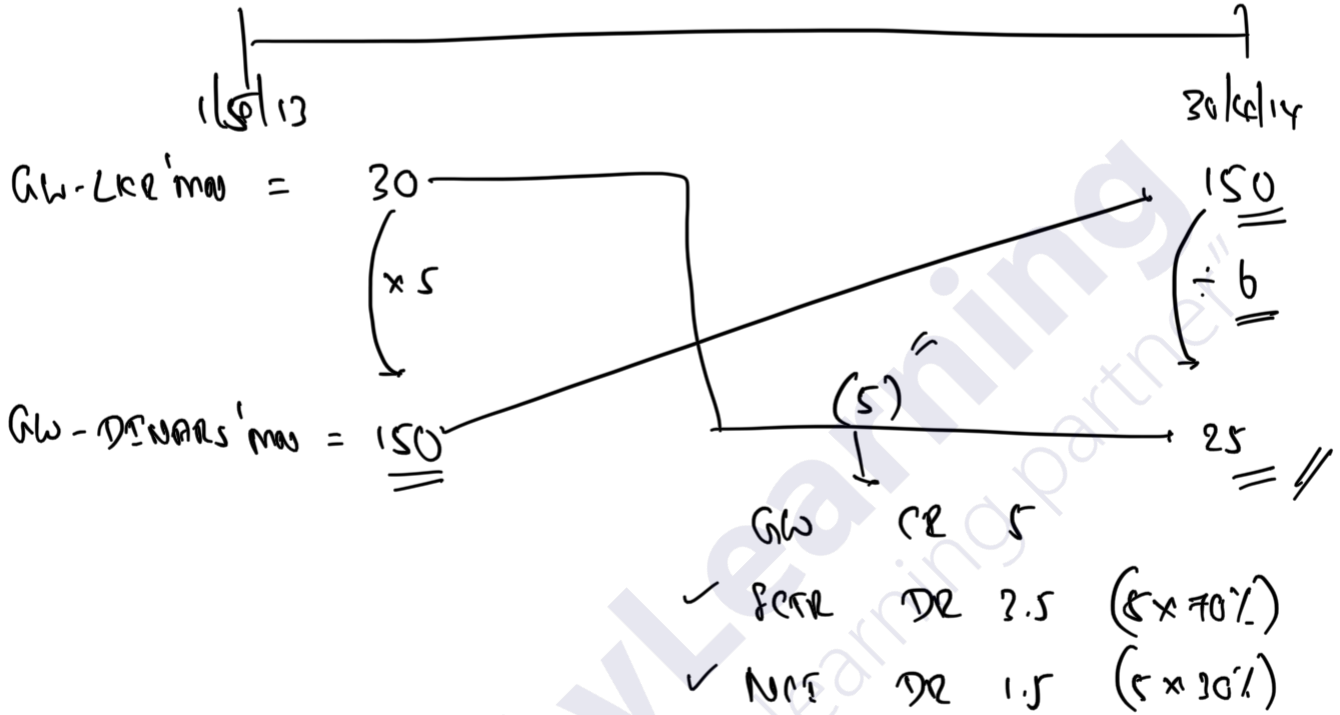
50

(-) NA - 1,100/5

(220)

GW - Rs'mos. 30 - Full GW

GW RETRANSLATION



(c)

	<u>DINARS'000</u>	<u>EX: PATE</u>	<u>LKR'000</u>
1/5/13	5,000	÷ 5 ✓	1,000
13/14 TRANSFER - 5,000 x 8%	400	÷ 5.6 ✓	71.43
30/6/14 - PATE	(400)	÷ 6 ✓	(66.67)
13/14 - EX: GAIN - P&L	-		1,004.76 ✓
30/6/14 - BALANCE	<u>5,000</u>	÷ 6 ✓	<u>(171.43)</u> //
			<u>833.33</u> ✓

AMORTISED  
 COST