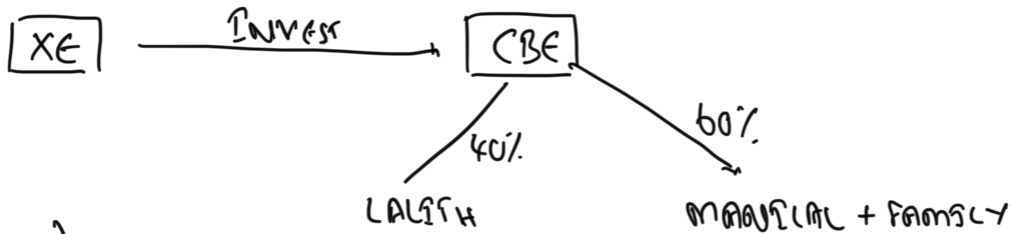
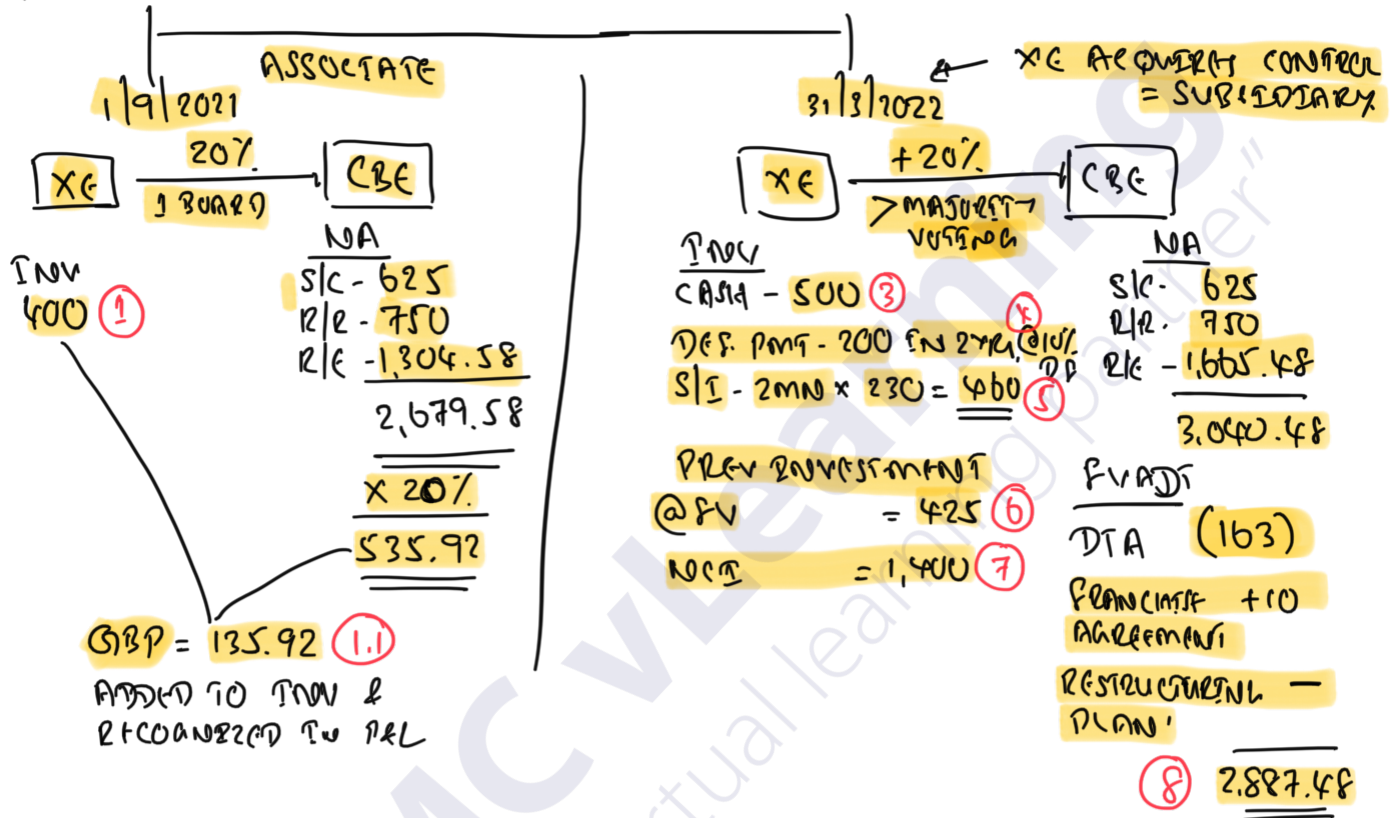


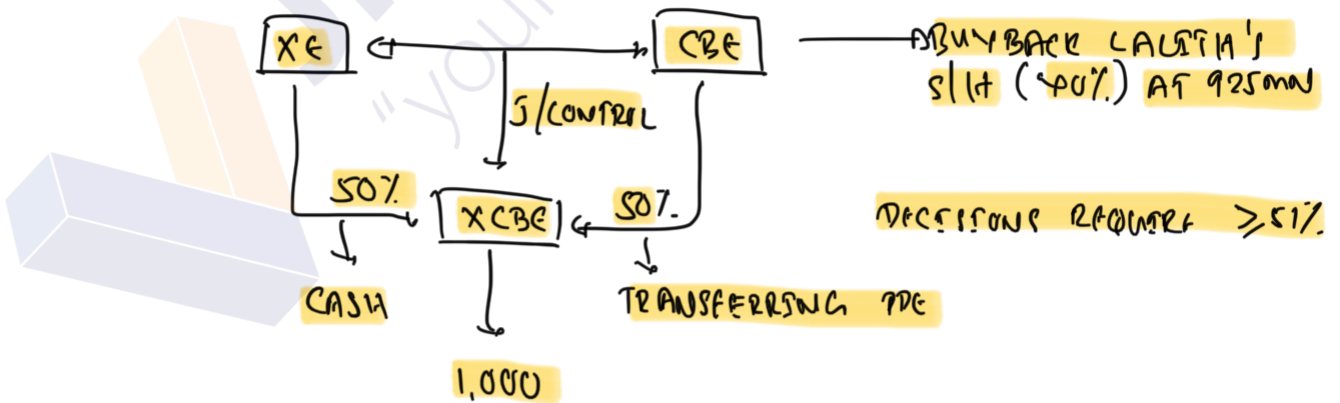
## PROPOSAL 1



(Rs'mm)



## PROPOSAL 2 (Rs'mm)



# PROPOSAL 1 ACCOUNTING

|                                      | INV IN ASSO | GL-CBE     | NCT-CBE | 2/E     | 2/R |
|--------------------------------------|-------------|------------|---------|---------|-----|
| INV ①                                | 400         |            |         |         |     |
| GBP ①.1                              | 135.92      |            |         | 135.92  |     |
| P/S - (1,665.48 - 1,304.58) x 20% ②  | 72.18       |            |         | 72.18   |     |
| CA - 31/3/2022                       | 608.1       |            |         |         |     |
| INV - NEW - CAM ③                    |             | 500        |         |         |     |
| - DEF. PMT - $\frac{200}{(1.1)^2}$ ④ |             | 165.29     |         |         |     |
| - S/I ⑤                              |             | 460        |         |         |     |
| INV - EXISTING AT FV ⑥               | (608.1)     | 425        |         | (183.1) |     |
| NCT ⑦                                |             | 1,400      | 1,400   |         |     |
| NA ⑧                                 |             | (2,887.48) |         |         |     |
| GL - 31/3/2022                       |             | 62.81      |         |         |     |

## PROPOSAL 2

FOR XE, XCBG WILL BE A JOINT VENTURE → EQUITY ACCOUNT

|                          |                      |              |
|--------------------------|----------------------|--------------|
|                          | <u>PS' MW</u>        |              |
| INVESTMENT               | 500                  | (INOV VS NA) |
| PROFIT SHARE 702.9 x 50% | <u>351.45</u>        |              |
| CA - 21/3/2022           | <u><u>851.45</u></u> |              |

## SHARE BUY BACK BY CBE

40% OF CAPITAL AT 925 MW.

|                |     |     |       |       |
|----------------|-----|-----|-------|-------|
|                | SLC | R/R | R/E   | TOTAL |
| BAL - 1/4/2021 |     |     |       |       |
| PRF            |     |     |       |       |
| SHARE BUY BACK |     |     | (925) |       |

- NO PRC IMPACT - TOTAL PROCEEDS IN EQUITY.
- IN SL WHEN SHARE BACK IS DONE, THOSE SHARES ARE CANCELLED (AS PER THE COMPANIES ACT).
- SOME COUNTRIES ALLOW RE-ISSUE OF BOUGHT BACK SHARES  
IN SUCH CASES IT IS SHOWN IN A SEPARATE COLUMN  
CALLED "TREASURY SHARES"
- CHANGE IN SHAREHOLD %

| <u>SlH</u> | <u>EXISTING %</u> |            | <u>NEW %</u> |                         |
|------------|-------------------|------------|--------------|-------------------------|
| MATERIAL   | 40%               | 40         | 40           | 66.67% $\uparrow$ 40/60 |
| LABOUR     | 10%               | 10         | 10           | 16.67% $\uparrow$ 10/60 |
| OVERHEAD   | 10%               | 10         | 10           | 16.67% $\uparrow$ 10/60 |
| PROFIT     | 40%               | 40         | —            | —                       |
|            | <u>100%</u>       | <u>100</u> | <u>60</u>    | <u>100%</u>             |



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