

Convertible Bonds

- Bonds with an option to convert into an equity instrument of the entity.
- Bond Conversion Privilege Outstanding (Equity) (BCPO)
- Retirement of convertible bonds prior to maturity

Retirement Price of CFI	xx
Retirement Price of BP without Equity	<u>(xx)</u>
Value Assigned to Equity	<u>xx</u>
CV of BP retired	xx
Retirement Price of BP without Equity	<u>(xx)</u>
Gain/(Loss) on Retirement (P/L)	<u>xx/(xx)</u>
CV of BCPO	xx
Value Assigned to Equity	<u>(xx)</u>
Share Premium/(Equity)	<u>xx/(xx)</u>

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Page 2 of 2