

	Carrying amount after classification as held for sale	
	Disposal group I: CU	Disposal group II: CU
Property, plant, and equipment	4,900	1,700
Investments in equity instruments	1,400 ^(a)	–
Liabilities	(2,400)	(900)
Net carrying amount of disposal group	3,900	800

The presentation in the entity's statement of financial position of the disposal groups classified as held for sale can be shown as follows:

	20X5	20X4
ASSETS		
Non-current assets		
AAA	X	X
BBB	X	X
CCC	X	X
	<u>X</u>	<u>X</u>
Current assets		
DDD	X	X
EEE	X	X
	<u>X</u>	<u>X</u>
Non-current assets classified as held for sale	<u>8,000</u>	<u>–</u>
	X	X
Total assets	<u>X</u>	<u>X</u>
EQUITY AND LIABILITIES		
Equity attributable to owners of the parent		
FFF	X	X
GGG	X	X
Amounts recognised recognized in other comprehensive income statement of changes in net assets/equity and accumulated in equity relating to non-current assets held for sale	<u>400</u>	<u>–</u>

13^(a) An amount of CU400 relating to these assets has been ~~recognised~~ recognized in ~~other comprehensive income~~ the statement of changes in net assets/equity and accumulated in equity.

