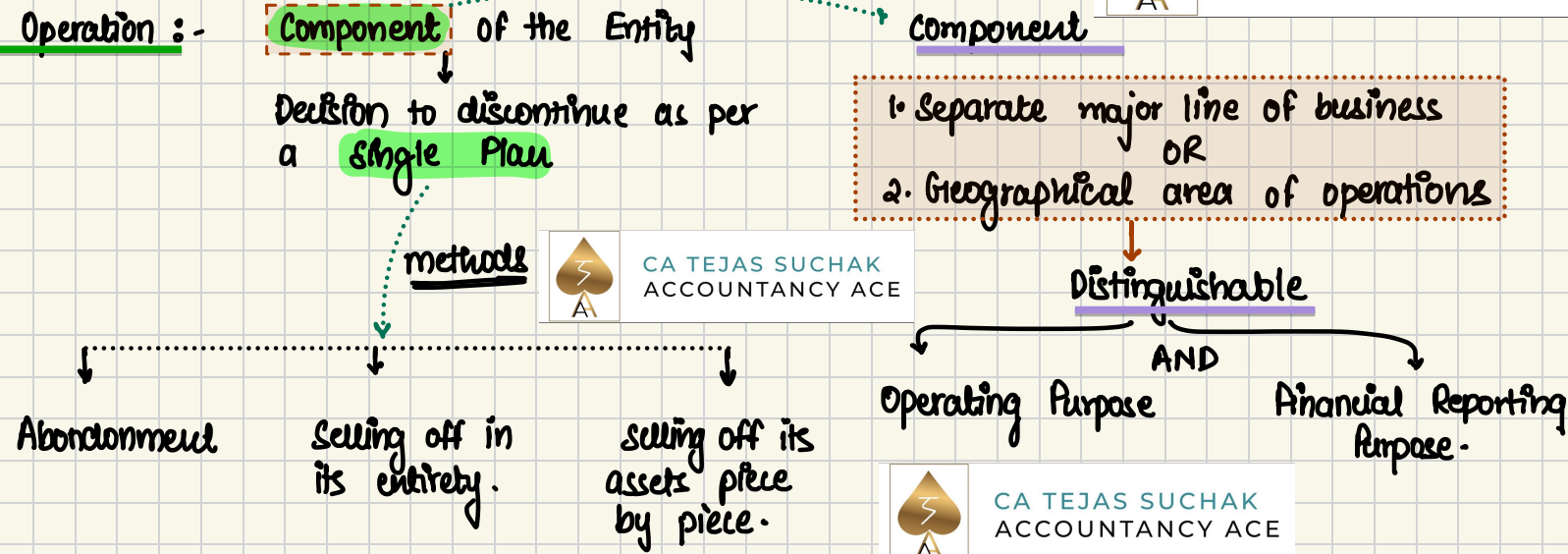


Discontinuing Operation :-

\* A discontinuing product is not considered a discontinuing operation. Hence, disclosure under AS-24 is not required for the same.

\* If a component of the entity is discontinued abruptly, then no disclosure is required under AS-24.

Initial Disclosure Event

Earlier of the two :-

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1. When the entity enters into a binding sale agreement.
2. BOD have approved the decision of discontinuing and made a public announcement for the same.

Information to be disclosed

1. Major Assets affected.
2. Method of disposal.
3. Period of disposal.
4. Amount realisable from disposal.
5. Principal locations affected.
6. Compensation to employees.

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