

**LIQUIDATING BALANCE SHEET:**

**KM '000**

**DATE:**

Names of Items	Book Value		Liquidation Value		
	Claims	Assets	Claims	Assets	Dividend
<b>Value of All Assets</b>		<b>28.097</b>		<b>6.037</b>	
<b>Total Debt</b>	<b>(16.826)</b>		<b>(14.113)</b>		
Value of Assets Subject to Right of Separate Settlement		2.759		690	
<b>1. Creditors with Right to Separate Settlement</b>	<b>(1.800)</b>		<b>(1.800)</b>		<b>38%</b>
Total Assets Value Paid to Creditors with Right to Separate Settlement	(1.800)		(690)		
Surplus/(shortfall) to Creditors with Right to Separate Settlement		-		(1.110)	
Available to Rest of Creditors		26.297		5.347	
<b>2. Expenses of the Bankruptcy Estate</b>					
A. Costs of the Bankruptcy Estate	-		<b>(600)</b>		<b>100%</b>
B. Debts of the Bankruptcy Estate	-		<b>(604)</b>		<b>100%</b>
Surplus/(shortfall) for Costs and Debts of the Bankruptcy Estate		26.297		4.143	
<b>3. Bankruptcy Creditors</b>					
A. Creditors of the Higher Payment Ranks					
i. Expenses of the Preliminary Proceeding	-		(100)		<b>100%</b>
Surplus/(shortfall) for Expenses of the Preliminary Proceeding		26.297		4.043	
ii. Labor Expenses	<b>(6.020)</b>		<b>(5.804)</b>		<b>70%</b>
Surplus/(shortfall) for Labor Expenses		20.277		(1.761)	
B. Creditors of the General Rank					
i. General Rank Creditors	<b>(19.231)</b>		<b>(10.355)</b>		<b>0%</b>
ii. Unpaid Part of Claims of Creditors with Right to Separate Recovery	-		<b>(1.110)</b>		<b>0%</b>
Surplus/(shortfall) for Creditors of the General Rank		1.046		(13.226)	
C. Creditors of the Lower Payment Ranks					
i. Interest, Fees, Fines, Penalties, etc.	-		<b>(3.245)</b>		<b>0%</b>
Surplus/(shortfall) for Interest, Fees, Fines, Penalties, etc.		1.046		(16.471)	
ii. Claims Assigned to Lower Rank by Agreement	-		<b>(5.631)</b>		<b>0%</b>
Surplus/(shortfall) for Claims Assigned to Lower Rank by Agreement		1.046		(22.102)	
<b>4. Available to Equity Holders</b>		<b>1.046</b>		<b>0</b>	