Date : 8/4/

Akhai Bhaisahaab (Exclusive Master Summary)

WN ① % of Holding: → $\frac{\text{shares held}}{\text{sub}^y \text{ shares}} \times 100$

parent %

minority int %

WN ② Analysis of profit

	pre (till DOA)	post (After DOA till yr end)
Balance of Res & surplus	xx	xx
(+) Abnormal Loss		xx
(−) Abnormal Gain		(xx)
(+) Dividend paid by sub^y		xx
(+) Bonus (Add Back only when Bonus effect has given by sub^y)		xx
	xx	xx
(+)/(−) Time Adjustment (eg. 3m) (from start of year till DOA) (post Amt. × $\frac{3m}{12m}$)	xx	(xx)
(−) Abnormal loss (Depending on Date, it can come in pre/post)	(xx)	(xx)
(+) Abnormal Gain (")	xx	xx
(−) Dividend by sub^y → pre acq. (Final Div. always pre)	(xx)	
→ Post acq.		(xx)
(−) Bonus by sub^y (Always Less from ~~Post~~ pre)	(xx)	
	xx	xx

Reversing the effect from post.

+/- Fare value Adj.

(+) Gain on Depreciable Asset	xx	
(−) Excess Depr^n		(xx)
(−) Loss on Depreciable Asset	(xx)	
(+) Savings / surplus in Dep^n		xx
(+) Gain on Other Assets	xx	-
(+) Gain on Liabilities [(↓) in Liab]	xx	-
(−) Loss on other Assets	(xx)	-
(−) Loss on Liabilities (↑ in Liab)	(xx)	-
	xxx	xxx

xxx → parent (%) COC WN (4); MI (%) WN (3)

xxx → parent (%) Cons. R/S WN (5); MI (%) WN (3)

WN (3) Minority Interest (eg 20%) (Proportionate of Net Asset)

ESC (After Bonus) (20%)		
Pre Acq^n	20%	
MI Int on DOA		xxx
(+) Post Acq^n	20%	
(−) Unrealised profit (20%) → (Sub^y $\xrightarrow[\text{sold}]{}$ Parent)		
(No. URP less from MI when parent sold to sub^y)		
		xxxx

MI on B/S Date / on year end

only on unsold / outstanding Inventory

Date : 8|43

WN (4) Cost of control (calc G/W / Cap. Reserve)

Cost of investment (eg 80%)	xxxx	only Reduce when parent had incorrectly Booked pre-Acq^n Div. in P/L / R&S.
(-) pre acquition Dividend (80%) (eg Div. 1000 x 80%)	(800)	
	xxxx	
(-) Net Asset (80%)		
ESC After Bonus (80%)	(xxx)	
Pre Acq^n (80%)	(xxx)	
Goodwill / (Capital Res)	xx / (xx)	

Goodwill → B/S Intangible Asset

(Capital Res) → Cons. Res. & Sur. WN (5)

WN (5) Consolidated Reserves and surplus:

parents Res. & surplus	xxx	
(+) post Acq^n (80%)	xx	
(-) pre Acq^n Dividend (80%)	(xx)	only Reduce when parent had incorrectly Booked pre Acq^n Div. in R/S
(-) unrealised profit — (S sold P) only 80%	(xx)	
(-) unrealised profit — (P sold S) less full 100%	(xx)	
(+) Capital Reserve (from coc)	xxx	
	xxx	

Consolidated Balance sheet of parent Ltd
as at year end.

Eq and Liab.	
(1) SHF	
(a) Share capital (only parent)	
(b) Reserve and surplus (W.N. 5)	
(2) minority intrest (W.N. 3)	
(3) Non-current liability } (P+S) Less: inter co.	
(4) current liability }	
	xxxx
Assets	
Non-Current Asset	
PPE (P+S) (+) FV Gain (-) Excess Dep^n / (-) FV loss (+) savings in Dep^n	
Intangible (Goodwill) (W.N. 4)	
~~Investment in sub^y~~ (eliminate)	
Current Asset	
Inventory (P+S) Less: unrealised profits	
Trade Receivables / Bills Receivables (P+S) Less: inter co.	
Other Assets	
	xxxx