

Akhai Bhaaisahaab (Exclusive Master Summary)

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

Reversing
 the effect
 from
 post.

(+) (-) Time Adjustment $\rightarrow$ eg. 3m
 (from start of year till DOA) $\left(\text{post Amt.} \times \frac{3m}{12m} \right)$

(-) Abnormal loss (Depending on Date, it can come in pre/post) (xx) (xx)

(+) Abnormal Gain (") xx xx

(-) Dividend by sub^y $\rightarrow$ Pre acq. (xx) (Final Div. always pre)
 $\rightarrow$ Post acq. (xx)

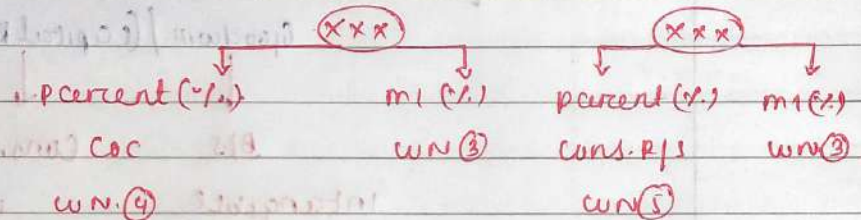
(-) Bonus by sub^y
 (Always less from Pre) (xx)

xx

xx

+1- Fair value Adj.

- (+) Gain on Depreciable Asset xx
- (-) Excess Deprⁿ (xx)
- (-) Loss on Depreciable Asset (xx)
- (+) Savings/scraps in Depⁿ xx
- (+) Gain on Other Assets xx
- (+) Gain on Liabilities [(↓) in Liab] xx
- (-) Loss on other Assets (xx)
- (-) Loss on Liabilities (↑ in Liab) (xx)



WN (3) minority interest (eg 20%) (proportion of Net Asset)

ESC (After Bonus) (20%)

Pre Acqⁿ 20%

MI Int on DoA xxx

(+) Post Acqⁿ 20%

(-) unrealised profit (20%) → (Sub^y sold → Parent)

(No. URP less from MI when parent sold to sub^y)

only on
consolid /
outstanding
inventory

MI on B/L date
on year end

xxxx

Qn ④ Cost of control (ccu' Glw / cap Reserve)

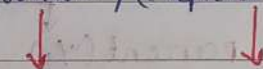
- Cost of investment (eg 80%) $\times \times \times \times$
- (-) pre acquisition dividend (80%) (800) $\rightarrow$ Only Reduce when parent had incorrectly Booked pre-Acq' Div. in P/L/R & S.
- (eg Div. 1000 $\times$ 80%) $\times \times \times \times$

(-) Net Asset (80%)

Esc After Bonus (80%) $(\times \times \times)$

Pre Acq' (80%) $(\times \times \times)$

Goodwill / (Capital Res) $\times \times$ / $(\times \times)$



B/S

Cons. Res. & Sur.

Intangible Asset

W.V. ⑤

Qn ⑤ Consolidated Reserves and Surplus:

Parents Res. & Surplus $\times \times \times$

(+) post Acq' (80%) $\times \times$

(-) pre Acq' dividend (80%) $(\times \times)$ $\rightarrow$ Only Reduce when parent had incorrectly Booked pre Acq' Div. in R/S

(-) unrealised profit

(S sold P) Only 80%.

Less full 100%

(P sold S)

(+) Capital Reserve (from coc)

$\times \times \times$

$\times \times \times$

Consolidated Balance sheet of parent Ltd as at year end.

Eg and Liab.

(1) SHF

- (a) share capital (only parent)
(b) Reserve and surplus (WN. 5)

(2) minority interest (WN. 3)

- (3) Non-current liability } (P+S) Less: inter co.
(4) Current liability }

XXXX

Assets

Non-current Asset

PPE (P+S) (+) FV Gain (-) Excess Depⁿ / (-) FV Loss (+) savings in Depⁿ
Intangible (Goodwill) (WN. 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