

Akhai Bhaishahab (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

(+) 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

eg. 3m

(+) (-) Time Adjustment xx

(from start of year till DOA) (xx)

(Post Amt. $\times \frac{3m}{12m}$)

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

(+) Abnormal Gain (") xx

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

(-) Bonus by sub^y (xx)

(Always less from Pre Post)

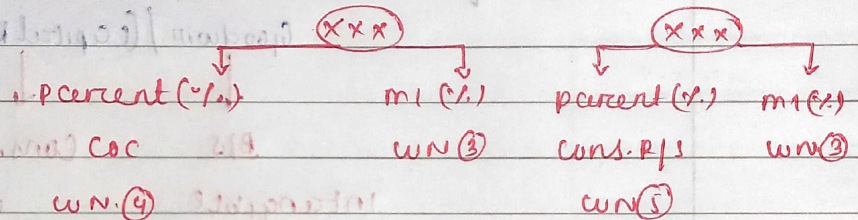
xx

xx

Reversing the effect from post.

+1- Fair value Adj.

- (+) Gain on Depreciable Asset xx
- (-) Excess Deprⁿ (xx)
- (-) Loss on Depreciable Asset (xx)
- (+) Savings/shortcuts 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%

(xx) 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
unsold /
outstanding
Inventory

MI on b/s date
on year end

xxxx

wn ④ Cost of control (cap. GLW / cap. Reserve)

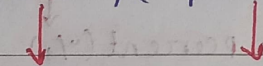
Cost of investment (eg 80%) $\times \times \times \times$
 (-) pre acquisition dividend (80%) (800) $\rightarrow$ Only Reduce when parent had incorrectly booked pre-acq. div. in P/L/R&S.
 (eg div. 1000 $\times$ 80%)

(-) Net Asset (80%)

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

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

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



B/S Cons. Res. & Sur.

Intangible Asset wn ⑤

wn 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

(-) unrealised profit $\rightarrow$ Less full 100% $(\times \times)$
 (S sold P) Only 80% pre Acq. div. in R/S $(\times \times)$
 (P sold S)

(+) Capital Reserve (from co.) $\times \times \times$

$\times \times \times$

Consolidated Balance sheet of parent Ltd as at year end.

Eq 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

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