

Consolidated Statement of Profit or Loss	
Sales revenue	673,000
Cost of sales	(248,000)
Expenses	(122,000)
Profit before tax	303,000
Income tax expense	(66,400)
Profit	236,600
Profit attributable to NCI	(14,320)
Profit attributable to the parent	222,280
Consolidated Statement of Financial Position	
Current assets	233,000
Land	310,000
Deferred tax assets	36,600
Plant and equipment	810,500
Acc. dep. - Plant and equipment	(160,000)
Goodwill	32,800
Total assets	1,262,900
Payables	243,000
Deferred tax liabilities	62,000
Other liabilities	0
Liabilities	305,000
Share capital	400,000
Retained earnings	405,880
General reserve	55,500
Equity attributable to NCI	96,520
Total shareholders' equity	957,900
Total liabilities and shareholders' equity	1,262,900