

	Consolidation adjustments					
	Parent Ltd	Subsidiary Ltd	DR	Ref	CR	Group
Revenues	155,000	110,000				265,000
Expenses	(95,000)	(75,000)	4,000	(1)		(174,000)
Profit before tax	60,000	35,000				91,000
Income tax expense	(22,500)	(13,500)		(1)	1,200	(34,800)
Profit	37,500	21,500				56,200
Retained earnings - beginning	120,000	95,000	168,200	(1) (2)	1,200	48,000
Transfer to general reserve	(30,000)	(20,000)		(3)	20,000	(30,000)
Retained earnings - ending	127,500	96,500				74,200
Share capital	600,000	250,000	250,000	(2)		600,000
Retained earnings	127,500	96,500				74,200
General reserve	80,000	30,000	30,000	(2) (3)		80,000
Total shareholders' equity	807,500	376,500				754,200
BCVR			18,200	(2) (1)	18,200	0
Deferred tax liabilities	15,000	22,000	2,400	(1)	6,000	40,600
Other liabilities	60,000	26,000				86,000
Liabilities	75,000	48,000				126,600
<b>Total liabilities and shareholders' equity</b>	<b>882,500</b>	<b>424,500</b>				<b>880,800</b>

	Parent Ltd	Subsidiary Ltd				
Cash	36,000	31,000				67,000
Inventories	90,000	110,000				200,000
Financial assets	60,000	54,000				114,000
Plant	410,000	260,000		(1)	50,000	620,000
Accumulated depreciation - Plant	(220,000)	(80,000)	70,000	(1)	8,000	(238,000)
Fixtures and fittings	100,000	52,000				152,000
Accumulated depreciation - Fixtures and fittings	(48,500)	(10,500)				(59,000)
Shares in Subsidiary Ltd	455,000			(2)	455,000	0
Goodwill		8,000	16,800	(2)		24,800
<b>Total assets</b>	<b>882,500</b>	<b>424,500</b>	<b>559,600</b>		<b>559,600</b>	<b>880,800</b>