

	Consolidation adjustments			
	DR	Ref	CR	Group
Sales revenue	30,000	(3)		673,000
Dividend revenue	24,000			0
Profit on sale of plant	20,000	(6)		0
Cost of sales		(3) (5)	42,000	(248,000)
Expenses	5,000	(1) (6)	1,000	(122,000)
Profit before tax				303,000
Income tax expense	4,800	(1) (4) (5) (6)	8,400	(66,400)
Profit				236,600
Profit attributable to NCI				
Profit attributable to the parent				236,600
Retained earnings - beginning	77,000	(1) (2) (5)	9,000	252,000
Dividend paid		(7)	24,000	(46,000)
Retained earnings - ending				442,600
Share capital	104,000	(2)		426,000
Retained earnings				442,600
General reserve	56,000	(2)		72,500
Equity attributable to NCI				
Total shareholders' equity				941,100
BCVR	67,200	(2) (1)	84,000	16,800
Payables				243,000
Deferred tax liabilities	6,000	(1)	33,000	62,000
Other liabilities				0
Liabilities				321,800
<b>Total liabilities and shareholders' equity</b>				<b>1,262,900</b>
Land	60,000	(1)		310,000
Current assets			3,000	233,000
Deferred tax assets	6,900	(4) (6)	300	36,600
Plant and equipment	20,000	(1)	20,000	810,500
Acc. dep. - Plant and equipment	31,000	(1) (6)	20,000	(160,000)
Shares in Subsidiary		(2)	300,000	0
Goodwill	32,800			32,800
<b>Total assets</b>	<b>544,700</b>		<b>544,700</b>	<b>1,262,900</b>