

			Adjustments for NCI		
	Group	DR	Ref	CR	Parent
Sales revenue	673,000				673,000
Dividend revenue	0				0
Profit on sale of plant	0				0
Cost of sales	(248,000)				(248,000)
Expenses	(122,000)				(122,000)
Profit before tax	303,000				303,000
Income tax expense	(66,400)				(66,400)
Profit	236,600				236,600
Profit attributable to NCI		18,100	(5') (8') (1') (4') (6')	3,780	(14,320)
Profit attributable to the parent	236,600				222,280
Retained earnings - beginning	252,000	34,000	(8') (2') (1') (5')	5,600	223,600
Dividend paid	(46,000)		(8')	6,000	(40,000)
Retained earnings - ending	442,600				405,880
Share capital	426,000	26,000	(2')		400,000
Retained earnings	442,600				405,880
General reserve	72,500	17,000	(2') (8')		55,500
Equity attributable to NCI		13,280	(1') (4') (5') (6') (2') (8')	109,800	96,520
Total shareholders' equity	941,100				957,900
BCVR	16,800	16,800	(2')		0
Payables	243,000				243,000
Deferred tax liabilities	62,000				62,000
Other liabilities	0				0
Liabilities	321,800				305,000
Total liabilities and shareholders' equity	1,262,900				1,262,900
Land	310,000				310,000
Current assets	233,000				233,000
Deferred tax assets	36,600				36,600
Plant and equipment	810,500				810,500
Acc. dep. - Plant and equipment	(160,000)				(160,000)
Shares in Subsidiary	0				0
Goodwill	32,800				32,800
Total assets	1,262,900	125,180		125,180	1,262,900