

Aol

| Particulars                      | Pre A/c.<br>31/03/15 | Post A/c.   |         | BS Date   |
|----------------------------------|----------------------|-------------|---------|-----------|
|                                  |                      | GrR         | PL      |           |
| GrR                              | -                    | 19,05,000   | -       | 19,05,000 |
| P&L                              | 60,000               | -           | 360,000 | 4,20,000  |
| Pre. <sup>Inc.</sup> A/c. Profit | 30,000               | -           | -       | -         |
|                                  | 90,000               | 19,05,000   | 360,000 |           |
| (-) Bonus                        |                      | (750,000)   |         |           |
|                                  | 90,000               | 11,55,000   | 360,000 |           |
|                                  | Cap. Profit          | Rev. Profit |         |           |
| P 70%                            | 63,000               | 808,500     | 252,000 |           |
| m/l 30%                          | 27,000               | 346,500     | 108,000 |           |

① Cost of Control

|                           |                 |
|---------------------------|-----------------|
| Investment @ 70%          | 12,00,000       |
| (-) ESC @ 70%             |                 |
| With Bonus                |                 |
| (15,00,000 + 750,000) 70% | (15,75,000)     |
| - Pre A/c. Profit Share   | (63,000)        |
| Capital Reserve           | <u>4,38,000</u> |

② Minority Interest

|                      |   |                  |
|----------------------|---|------------------|
| ESC (15 + 7.5) × 30% | = | 675,000          |
| + Pre A/c. Profit    | = | 27,000           |
| + Post A/c. Profit   | = | <del>0</del>     |
| GrR                  |   | 346,500          |
| PL                   |   | 108,000          |
|                      |   | <u>11,56,500</u> |

### ③ Consolidated P&L of G&D :-

|                     | <u>G&amp;R</u>   | <u>P/L</u>         |
|---------------------|------------------|--------------------|
| Balance with P/L    | 600,000          | 15,75,000          |
| + Post. Acc. Profit | 808,500          | 252,000            |
| After Bonus         | <u>68,08,500</u> | <u>18,27,000</u>   |
| After Bonus Issue   |                  |                    |
| + Bonus effect      | 525,000          |                    |
|                     | <u>73,33,500</u> | <u>+ 18,27,000</u> |