

①

HOLDING COMPANY ACCOUNTS

minority Interest:-

Holding Co. acquires majority equity shares in a sub-co..
 Remaining shares are in the hands of general public.

computation:-

Face value of minority share	xxx.
Minority share of cap. p/bt	xxx
Minority share of Rev. p/bt	xxx
Minority share of bonus shares	<u>xxx</u>
	xxx

(-)

Minority share of expenses	xxx
Minority share of Rev. p/bt	<u>xxx</u>
Total Minority p/bt	<u>xxx</u>

①

2. Computation of ulw/cap. Res:-

Amt paid for shares purchased	xxx	
<u>Add:-</u> Holding Co's share of cap loss	xxx	xxx.
		<hr/>

(-)

Face value of shares purchased	xxx	
Holding Co's share of cap pfts	xxx	
Holding Co's share of Bonus shares	xxx	
Holding Co's share of div. paid	<u>xxx</u>	<u>xxx</u>
cap res/ulw		<u>xxx</u>
		<u><u>xxx</u></u>

step: 1.

calculation of Holding,
Minority Ratio.

③

step: 2.

calculation of capital pft or
pre-acquisition pfts.

step: 3.

calculation of post-acquisition
or Rev. pft.

step: 4:-

Computation of Minority Interest

step: 5:-

calculation of ulw / Cap-Res.

step: 6:-

calculation and Elimination
of unrealised pft included
in stock.

step: 7.

Elimination of Inter-co debts

step: 8

preparation of consolidated
Bls.

Consolidated B/s of H Ltd and its
Sub. S Ltd as on 31-12-2011 (4)

1. Equity & Liabilities :-

(i) Shareholders funds :-

Share Capital

1

xxx

Res & Sec -

2

xxx

(ii) Minority Interest

3

xxx

(iii) Current Liab :-

Trade payables

3

xxx

total

xxx
=

Assets :-

(i) NCA :-

Tangible Assets

4

xxx

Intangible Assets.

4

(ii) Current Assets :-

Stock

5

xxx

Trade Receivables

6

xxx

total.

xxx
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