

QUICK REVISION OF CONSOLIDATED FINANCIAL STATEMENTS(HOLDING Co.)

1. Cost of Control:-

a) **Meaning:** It represents **difference between the cost of investment and net assets of S Ltd. on the date of acquisition** of Investment in S Ltd.

If cost of investment is > the net assets of S Ltd. = Goodwill

OR

If cost of investment is < the net assets of S Ltd. = Capital Reserve.

b) **Formula:**

*** Net cost of investments**

xxx

Less: Net Assets of S Ltd. on the date of acquisition of shares by H Ltd.

(-) Paid up value of equity shares including Bonus Shares @ held by H Ltd. (xxx)

(-) Paid up value of preference shares @ held by H Ltd. (xxx)

(-) Share of holding Ltd. in capital profit of S Ltd. (Pre-acquisition Profits) (xxx)

Goodwill (if +) capital reserve (if -) xxx

*Net cost of investments means

Cost of purchase of equity & preference shares in S Ltd./PC paid for Investment xxx

(-) Pre-acquisition dividend (xxx)

Net cost of investment xxx

2. Calculation of Minority Interest

a) **Meaning:-** Minority interest is that part of the Net Assets of a S Ltd., which is attributable to share owned by outside shareholders but control by H Ltd. on the date of consolidation.

b) **Formula**

| Particulars | Amount |
|--|---------------|
| Paid up values of equity shares (including bonus shares) & PS | xxx |
| Share of minority in profits of S Ltd. | xxx |
| Share of minority in revenue profits of S Ltd. | xxx |
| (-) Share of minority in dividend declared of S Ltd. (In case short-cut method is applied) | <u>xxx</u> |
| Total | <u>xxx</u> |

Note:- As per para 26 of AS 21 "CFS", the losses applicable to the minority in a consolidated subsidiary may exceed the minority interest in the equity of the subsidiary. **The excess losses are adjusted against the majority interest (In CPL).**

3. Calculation of closing balance of CPL of H Ltd.

| Particulars | Amount |
|--|---------------|
| Balance of P&L of H Ltd. as given | xxx |
| (-) Dividend received out of pre. acquisition profits wrongly credited into P & L A/c | (xxx) |
| (+) Revenue profits of S Ltd. to the extent share of H Ltd. | xxx |
| (+)-Profit/(loss)on debentures held in S Ltd. (Face Value – Cost) | xxx |
| (-) Holding Ltd.'s share of unrealised profits on stock & fixed assets (after depreciation) transferred within the group | (xxx) |
| (-)If Dividend declared given in question by holding Ltd. on its shares (if not yet provided for) | (xxx) |
| Closing balance of CPL to be taken for CBS | <u>xxx</u> |

4. Allocation of Profit-S Ltd. (For more clarity refer Adjustments)

| Particulars | Capital Profit (Pre-Acq. Profit) | Rev. Res. (Post-Acq Reserve) | Revenue Profit (Post-Acq Profit) | Total |
|---|---|---|---|--------------|
| Profit & Loss A/c | xxx | xxx | xxx | xxx |
| General Reserve | xxx | xxx | xxx | xxx |
| Other Reserve/(Deferred Rev Exp) | xxx | xxx | xxx | xxx |
| Total | xxx | xxx | xxx | xxx |
| (+)-Rectification of Error/Omission | | | xxx | |
| (+) Dividend paid(where deducted) (both Equity & preference) | | | xxx(Generally) | |
| (+) Bonus issue (where deducted) | | xxx(Generally) | | |
| (+)- Abnormal Loss/(Gain) (where effected) | | | xxx | |
| Total | xxx | xxx | xxx | |
| (+)- Time Adjustment | xxx | (xxx) | (xxx) | |

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| | | | |
|--|-------|-----|-------|
| (-) Dividend paid (Generally) (Both Equity and preference shares) | (xxx) | - | (xxx) |
| (+-) Abnormal (Loss)/Gain | xxx | | xxx |
| (-) Bonus issue | (xxx) | | |
| (+-)Rev. Profit(Loss) on Fixed Assets | xxx | | |
| (+-)Additional/Saving in Dep. | | | xxx |
| (-) Unrealised Profit on Stock(Generally) | | | xxx |
| Total | xxx | xxx | xxx |
| Share of holding Ltd. @ .% | xxx | xxx | xxx |
| Share of minority @..% | xxx | xxx | xxx |

Adjustments

1. Treatment of Abnormal Loss/Gain:-

- Reverse the effect of Abnormal Gain or loss from where it was adjusted.
- Apply time adjustment.
- Add abnormal gain and reduce abnormal loss from the profit where it belongs.

2. Dividend paid on Equity Shares and Preference Shares (Interim and Final)

- Final dividend** refers to that portion of proposed dividend (which was recommended by the B.O.D. for the P.Y.) which has been declared by the members at AGM. Such dividend is paid in C.Y. on closing capital of P.Y.
- Interim dividend** is a dividend which is related to current year from 1st day of the year upto the date of payment. Such dividend is paid on outstanding capital on the date of payment.

c. Journal Entry by H Ltd. in standalone book in respect to dividend received.

(A) Pre-acquisition dividend: Reduced from cost of investment:-

| | | | |
|--|-----|-----|-----|
| Bank A/c | Dr. | XXX | |
| To investments in shares of S Ltd. A/c | | | XXX |

(B) Post-acquisition Dividend: It is considered as income

| | | | |
|--------------|-----|-----|-----|
| Bank A/c | Dr. | XXX | |
| To P & L A/c | | | XXX |

d. Treatment of dividend of S Ltd. in AOP:-

- Step 1: Add back dividend deducted from where it was deducted.
 Step 2: Apply Time Adjustment.
 Step 3: Reduced dividend paid from where it belonged.

e. On the rectification of dividend out of pre acquisition profits wrongly credited by holding Ltd. to its profit and loss account.

Rectification entry

| | | | |
|--|-----|-----|-----|
| Profit & Loss of H Ltd. A/c | Dr. | XXX | |
| To investments in shares of S Ltd. A/c | | | XXX |

Note 1: If question remain silent, always assume H Ltd. passed wrong entry with regards to pre-acquisition dividend.

Note 2: Rectification entry of pre-acquisition entry of S Ltd. is journalised if all following conditions are fulfilled:-

- Dividend paid by S Ltd. from capital profit; and
- Such dividend has been received by H Ltd.; and
- Wrong entry has been journalise by H Ltd.

3. Treatment of revaluations of fixed assets of S Ltd.

Step1: Calculate the profit or loss on revaluations of a fixed assets of S Ltd. on the date of acquisition

Step2: Calculate excess depreciation/saving in depreciation on increase/decrease in value of fixed assets

a) If SLM is being followed = Revaluation profit/loss X Rate of Depreciation X Periods

b) If WDV is being followed

| | | | |
|---|--|-------|--|
| Revalued Amount X Rate of Depreciation X Periods | | XXX | |
| Less: Depreciation already charged | | (XXX) | |
| Additional depreciation or saving in depreciation | | XXX | |

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Step3: Make necessary adjustment as follows:-

In case profit on Revaluation: Pre acquisition profits will be increased & post acquisition profits will be decreased with the amount of additional depreciation on revaluation profits. (With corresponding adjustment in book value of Fixed Assets in CBS)

In case loss on Revaluation: Pre acquisition profits will be decreased & post acquisition profits will be increased with the amount of saving in depreciation on revaluation losses. (With corresponding adjustment in book value of Fixed Assets in CBS)

4. Treatment of issue of Bonus Shares by S Ltd.**Step 1: Calculate holding Ratio**

(Share held by H Ltd. including Bonus Shares/Total share of S Ltd. including Bonus shares)

Step 2: Adjustment in AOP

Case I:- Journal Entry of Bonus share not passed by S Ltd.

- Allocate profits of S Ltd. into capital and Revenue profit.
- Apply time adjustment (If any)
- Reduce capital profit with Bonus Amount(Always assume).

Case II:- Journal Entry of Bonus share has been passed by S Ltd.

- Add Back bonus share amount from where it was deducted.
- Allocate profits of S Ltd. into capital and Revenue profit.
- Apply time adjustment (If any)
- Reduce capital profit with Bonus Amount(Always assume).

Note: ESC of S Ltd. shall be shown in Cost of control and Minority Interest including bonus shares.

5. Treatment of unrealised profit on unsold stock:-

If stock is sold by one co. to the another co. at profit/loss and wholly or partly remained unsold on the date of consolidation, then unrealised profit on such stock should be eliminated as follows:-

| | | | |
|---------------------------|-----|-----|-----|
| P & L of seller co. A/c | Dr. | XXX | |
| To stock of buyer co. A/c | | | XXX |

Note: In case seller co. is S Ltd. then reduce it from AOP - Capital/Revenue profits depends on the date of transactions. However, if question remain silent- Adjust in Revenue Profits.

6. Treatment of unrealised profit on sale of Fixed Assets:-

In case of sale of depreciable fixed Assets, the amount of unrealised profit should be treated same as in case of unsold stock but it should be net of depreciation.

7. Proposed dividend

Case I: On preference share of S Ltd.:- Reduced profits of S Ltd. as pre/post-acquisition profits depends on the periods of proposed and

- > To the extent of shares held by H Ltd. in S Ltd. - shall be added into CPL
- > To the extent held by minority holder - shall be shown as Dividend payable under the head other current liabilities.

Note: As per Para – 27 of AS -21, "If a subsidiary has outstanding cumulative preference shares which are held outside the group, the parent computes its share of profits or losses after adjusting for the subsidiary's preference dividends, whether or not dividends have been declared."

Case II: On Equity share of S Ltd. and H Ltd. (If no effect in Separate Financial Statement)

OLD PROVISIONS:-Adjustable**In Balance Sheet****Other current liabilities**

| | |
|---------------------------|-----|
| Dividend payable H Ltd. | XXX |
| For Minority Shareholders | XXX |
| | XXX |

| | |
|-------------------------------|-------|
| CPL | |
| H Ltd. | XXX |
| (-) Dividend payable : H Ltd. | XXX |
| | XXX |
| Minority Interest: | XXX |
| Less: Dividend payable for MI | (XXX) |
| | XXX |

NEW PROVISIONS:- Non Adjustable**Notes to Accounts**

Proposed Dividend

H Ltd.

XXX

For Minority Shareholders

XXX

XXX

In Examination:-**Case I:- If Question specify - Both the companies have proposed dividend****NEW PROVISIONS:-****Notes to Accounts**

Proposed Dividend

H Ltd.

XXX

For Minority Shareholders

XXX

XXX

Case II:- If Question specify - Both the companies have declared dividend**In Balance Sheet****Other current liabilities**

Dividend payable

H Ltd.

XXX

For Minority Shareholders

XXX

XXX

| | |
|-------------------------------|-------|
| CPL | |
| H Ltd. | XXX |
| (-) Dividend payable : H Ltd. | XXX |
| | XXX |
| Minority Interest: | XXX |
| Less: Dividend payable for MI | (XXX) |
| | XXX |

For more clarification : <https://youtu.be/FcGVzafjb94>**Note: If effects of dividend declared is already taken in SFS then**

- Dividend payable of H Ltd. shall be shown under the head "**Other current liabilities**"
- Dividend payable of S Ltd. once added in AOP of S Ltd. and then treated as discussed above.

8. Treatment on sale of a share by holding co.

No treatment. However if wrong entry of sale of share is passed by S Ltd., then pass follows rectified entry:-

(a) In case of Profit

or

(b) In case of Loss

Investment in shares A/c

Profit & Loss A/c or

To profit & loss A/c

To investments in shares A/c

9. Mutual Owing: Mutual Owing should be cancelled as follows:-

a. In case B/R issued within the group

- If bills are held on reporting date- Cancelled as contra item
- If bills are discounted / (endorsed)- Reduced amount of contingent liability.

b. In case of investment in debentures:

- Cancelled as contra Item
- and
- Difference between face value of debenture issued and investment in debenture should be profit or loss on cancellation which will be adjusted in profit/loss of Investor Co.

c. In case of debtor and creditor balance:-

- Cancelled as contra Item
- and
- Any Difference will be transferred into cash in transit.

10. Foreign Subsidiary:- It is considered as Non Integral Foreign Operation. *Following steps are applied:-*

Step 1:- Prepare AOP of S Ltd. in foreign currency.

Step 2:- Convert Foreign currency balance sheet into Indian currency trial balance by applying following rules:-

| | | |
|------|----------------------------|--|
| S.N. | Name of Item | Rate of Conversion |
| 1. | All Assets and Liabilities | Closing Rate |
| 2. | Share Capital | Earliest rate |
| 3. | Pre-acquisition profit | Average rate during pre-acquisition periods |
| 4. | Post-acquisition profit | Average rate during post-acquisition periods |

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* Any difference in converted Balance Sheet is transferred into Foreign Currency Translation Reserve (FCTR) which is of capital nature and transferred into Cost of Control and Minority Interest.

Step 3: Apply all steps of consolidation on such converted Balance Sheet.

Note: Rectification of Pre-acquisition dividend will be at the rate on the date of receipt of dividend.

11. Multiple Acquisition(Whenever Parent Ltd. acquire shares of S Ltd. in lots)
 - a) In such cases consolidation is required: If sum total of all acquisition exceeds 50%.
 - b) For calculation of cost of control: For each lot calculate capital and revenue profits separately as usual.
 - c) Minority Interest is calculated on the date of consolidation for % not owned by H Ltd.
12. Chain Holding/Multiple Subsidiary:
 - a) Consolidate all assets and liabilities on line by line basis.
 - b) Calculate cost of control and minority interest on combined basis for all subsidiaries.
 - c) Prepare AOP of all subsidiaries on separate basis, and closing of AOP should start from most junior Subsidiary.
13. Multiple subsidiaries and different date of acquisition (Point 11 + Point 12):-
 - Arrange acquisition of investment and profits in the order of date.
 - AOP should be prepared for each acquisition as a separate item.
 - Revenue Profits of one Subsidiary shall be transfer into another Subsidiary's AOP(Capital or Revenue) according to date of acquisition of shares by one subsidiary into another subsidiary.
14. Investment in Joint Venture:
 - a) Meaning: A joint venture is a contractual arrangement whereby two or more parties undertake an economic activity, which is subject to joint control.
 - b) Joint Venture shall be consolidated only if entity has at least one subsidiary.
 - c) **Proportionate Consolidation Method shall be applied:** Means All assets and liabilities shall be consolidated to the extent of percentage of holding by H Ltd. in J Ltd.
 - d) There is no Minority Interest.
 - e) Analyse profits of the Jointly Controlled Entities as pre-acquisition and post acquisition with reference to date of acquisition as in case of S Ltd.
 - f) Ascertain Goodwill/Capital Reserve as in case of S Ltd.
 - g) Mutual Owing and Stock reserve shall be cancelled on proportionate basis. (To the extent of % held by H Ltd. in J Ltd.)
 - * For examination purpose Joint venture shall be considered as JV only when it is mentioned in question that entity is a Joint Venture or entity is jointly controlled, otherwise it shall be considered as an Associate.
15. Investment in Associates:
 - a) An associate is an enterprise in which the investor has significant influence and which is neither a subsidiary nor a joint venture of the investor.
 - b) Associate should be associate in CFS by applying Equity method as follows:
 - (i) Initially recorded at cost.
 - (ii) Subsequently, the carrying amount is increased/decreased on the basis of share of profit/loss in the associate.

Journal Entry
Investment in Associate Ltd. A/c Dr.
 To Post Acquisition Profit A/c
 OR
Post Acquisition Loss A/c Dr.
 To Investment in Associate Ltd. A/c

- c) Disclosure in CBS as follows:

| Particulars | Amount(Rs.) |
|--|-------------|
| Non-Current Assets: | |
| Non-current Investment: | |
| Investment in Equity shares of A Ltd.(Balance as per Equity Method (Including Goodwill/Capital Reserve* Rs. XXX)(This is for presentation purpose only) | XXX |

* For the purpose of presentation only goodwill/capital reserve shall be calculated as usual.

- d) Mutual Owing and Stock reserve shall be cancelled on proportionate basis through Investment in A Ltd. (To the extent of % held by H Ltd. in A Ltd.)

Case I: If goods are sold by H Ltd.(Down-stream transaction)

| | | | |
|-------------|-------------------------------------|-----|-----|
| CPL A/c Dr. | | XXX | |
| | To Investment in Associate Ltd. A/c | | XXX |

Case II: If goods are sold by A Ltd.(Upward transaction)

| | | | |
|--------------------------------------|--------------|-----|-----|
| Investment in Associate Ltd. A/c Dr. | | XXX | |
| | To Stock A/c | | XXX |

16. Updating of Books of account:

- In case Balance sheet is given for a different date and
- Question requires Consolidation on a later date.

Following steps are applied.

Step I: Prepare updated B/S on the date of consolidation:- For this purpose take new value of assets and liability as given in question. If values of any assets or liabilities are not given then take old value as new value. Any difference in updated B/S will be transfer into P&L account if updated Balance of cash and Bank is given and vice-a-versa.

Step II: Apply necessary steps of Consolidation.

17. In case any provision is being recorded by H Ltd. for loss of S Ltd. in its separate financial statement then such provision amount shall be cancelled in CFS as a contra item.

18. Hire purchase transactions:-

Step I: Cancelled Stock reserve created on HP Stock(in Separate financial Statement)

| | | | |
|-----------------------|------------------------|-----|-----|
| Stock of Sello Co A/c | Dr | XXX | |
| | To P&L of Sello co A/c | | XXX |

Step II: Cancelled Contra Payable and Receivable

| | | | |
|---------------------------|---------------------------|-----|-----|
| Creditors (HP Vendor) A/c | Dr | XXX | |
| | To Debtor (HP Debtor) A/c | | XXX |
| | To Stock (HP Stock) A/c | | XXX |

Step III: Unrealised profits on Assets purchased under HP shall be cancelled

| | | | |
|----------------------|---------------------------|-----|-----|
| P&L of sellor co A/c | Dr | XXX | |
| | To asset of buyer co. A/c | | XXX |

Note: If it is Fixed Asset for Buyer co. then cancelled this reserve at net of depreciation.

19. Preparation of Consolidated Profit and Loss Account:

- a) All the revenue items are to be added on line by line basis. Eliminate intercompany transactions.
- b) If there remains any unrealised profit in the stock of good, of any of the Group Ltd., such unrealised profit is to be eliminated from the value of stock to arrive at the consolidated profit.
- c) Transfer balance of capital profit of S Ltd. and share of Minority Interest in profits of S Ltd. from CPL.
- d) Also it is necessary to eliminate the share of holding Ltd. in the proposed dividend of the S Ltd.

20. Preparation of Consolidated Cash Flow Statement: All the items of Cash flow from operating activities, investing activities and financing activities are to be added on line by line basis and from the consolidated items inter transactions shall be eliminated.

21. Cross Holding: Following Steps are applied:-

- a) Investment includes Investment in S Ltd. & Investment in H Ltd.
- b) Capital held by S Ltd. in H Ltd. shall be cancelled in cost of control and in Capital of H Ltd. in CBS.
- c) Prepare AOP of H Ltd. on the date of acquisition of shares of S Ltd. by H Ltd.. (When Holding and Subs. Relationship Exist).
- d) Prepare AOP of S Ltd. on the date of acquisition of shares of S Ltd. by H Ltd.. (When Holding and Subs. Relationship Exist).
- e) Calculate Capital Profit of S Ltd.

Capital Profit of S Ltd. = Capital Profit of S Ltd. as given + % of H Ltd.(Capital Profit of H Ltd.)-----I

Capital Profit of H Ltd. = Rev Profit of H Ltd. as given + % of S Ltd.(Capital Profit of S Ltd.)-----II

Solve above equation & calculate Capital profit of S Ltd., any balance transfer from capital profit of H Ltd as B/F

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| Format: | | | | |
|--------------------------------------|-------------------------------------|---------------------------------|-------------------------------------|-------|
| Allocation of Profit-S Ltd. | | | | |
| Particulars | Capital Profit (Pre-Acq. Profit) | Rev. Res. (Post-Acq Reserve) | Revenue Profit (Post-Acq Profit) | Total |
| Profit & Loss A/c | xxx | xxx | xxx | xxx |
| Reserve | xxx | xxx | xxx | xxx |
| Total | xxx | xxx | xxx | xxx |
| Transfer from profits of S Ltd.(B/f) | xxx | xxx | xxx | xxx |
| Total | xxx | xxx | xxx | xxx |

- Capital Profit of H Ltd. shall be shown in CBS.
- Capital Profit of S Ltd. shall be treated as usual.

f) Calculate Revenue Profit of S Ltd.

Rev Profit of S Ltd. = Rev Profit of S Ltd. as given + % of H Ltd. (Rev Profit of H Ltd.)

Rev Profit of H Ltd. = Rev Profit of H Ltd. as given + % of S Ltd. (Rev Profit of HS Ltd.)

Solve above equation & calculate Revenue profit of S Ltd., any balance transfer from Revenue profit of H Ltd as B/F.

22. Uniform Accounting Policies:

- a) CFS shall be prepared using uniform accounting policies.
- b) If S Ltd/entity in the group uses different accounting policies than appropriate adjustments should be made.
- c) If it is not practicable to use uniform accounting policies, the fact should be disclosed together with the proportions of items to which different accounting policies have been applied.

23. Different Reporting Dates: The financial statements of all group entities, wherever practicable, be prepared: To the same reporting date; and For the same reporting period as of the parent.

- When it is impracticable to do this, financial statements drawn up to different reporting dates may be used provided that difference in reporting dates is not more than six months.
- However, adjustments should be made for the effects of significant transactions or other events that occur between the date of the S Ltd. FS and the date of the P Ltd. FS.


24. Consolidation of its subsidiary which is a Limited Liability Partnership (LLP) or a partnership firm:

- As per the definition of subsidiary, an enterprise controlled by the parent is required to be consolidated.
- The term 'enterprise' includes a company and any enterprise other than a company.
- Therefore, under AS, LLPs and partnership firms are required to be consolidated.
- Accordingly, holding company is required to consolidate its subsidiary which is an LLP or a partnership firm.

25. Consolidation of Limited Liability Partnership (LLP) which is an associate or joint venture: It has to be consolidated in accordance with the requirements of applicable Accounting Standards.

26. Components of Consolidated Financial Statements: It include

- (i) Consolidated Balance Sheet
- (ii) Consolidated Statement of Profit and Loss Account
- (iii) Consolidated Cash Flow Statement (in case parent presents cash flow statement)
- (iv) Notes and statements and explanatory schedules that form the integral part thereof.



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