

ANTMAN & AQUAMAN**% COC**

%

NCI =

%

INTER-GROUP ADJUSTMENTS**UNREALISED PROFIT****land**

Dr Consolidated retained profit

Cr land

(elimination of unrealised profit of selling land within group)

plant

Dr Consolidated retained profit

Cr machine

(elimination of unrealised profit of selling plant within group)

Dr accumulated depreciation

Cr Consolidated retained profit

(elimination of depreciation within group)

Adjustment account

Investment In subsidiary		Ordinary share	
		Retained profit	
Non controlling interest		Goodwill	

Retained profit (subsidiary)

Adjustment account		Balance b/f	
NCI			
Consolidated retained profit			

Retained profit (consolidated)

URP (plant and machinery)		Balance b/f	
URP (land)		Subsidiary R.profit	
		Depreciation	
CSOFP			

Non controlling interest

URP (land)		Adjustment	
CSOFP		Retained profit	
		general reserve	

ANTMAN & GROUP
CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS
AT 31/12/2024

Non Current Asset

RM

Plant & machinery

Provision for depreciation

Land and building

Motor vehicle

Provision for depreciation

Goodwill on consolidation

Current Assets

Inventories

Trade receivables

Bank

Financed by

500,000 units of ordinary share capital

Retained profit

Non controlling interest

Current Liabilities

Trade payables

bank overdraft

% COC

NCI =

%

UNREALISED PROFIT

DR NCI

CR NCI

Cr consolidated retained profit

Investment in sub	Ordinary share
	Retained profit
Non controlling interest	Goodwill

Adjustment account	Balance b/f
NCI	
Consolidated retained profit	

URP – motor vehicle	Balance b/f
URP - inventories	Retained profit (s)
	depreciation
CSOFP	

URP - mv	Adjustment
CSOFP	Retained profit
	depreciation

CANDY CRUSH

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT 30/6/2025

Non Current Asset

RM

Motor vehicle

Provision for depreciation

Goodwill

Current Assets

Inventories

Financed by

100,000 units Ordinary share capital

Retained profit

Non controlling interest

Current Liabilities

Trade payables