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	

CANDY CRUSH

% COC % NCI = %

INTER-GROUP ADJUSTMENTS

UNREALISED PROFIT

Dr Consolidated retained profit
DR NCI
Cr Motor vehicle

Dr accumulated depreciation
CR NCI
Cr consolidated retained profit

Adjustment account

Investment in sub		Ordinary share	
		Retained profit	
Non controlling interest		**Goodwill**	

Retained profit (subsidiary)

Adjustment account		Balance b/f	
NCI			
Consolidated retained profit			

Retained profit (consolidated)

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

Non controlling interest

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	