

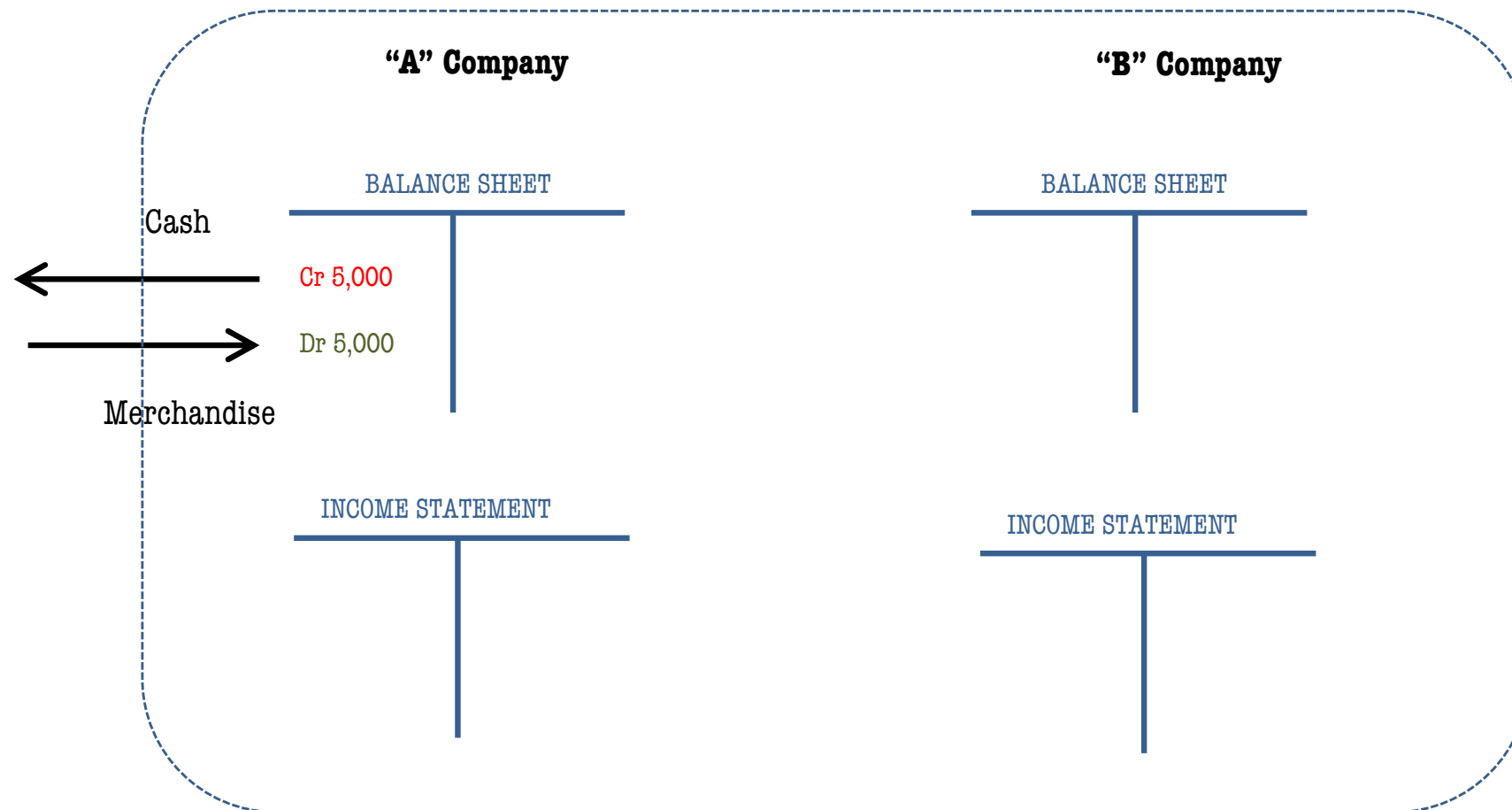


CONSOLIDATED FINANCIAL STATEMENTS

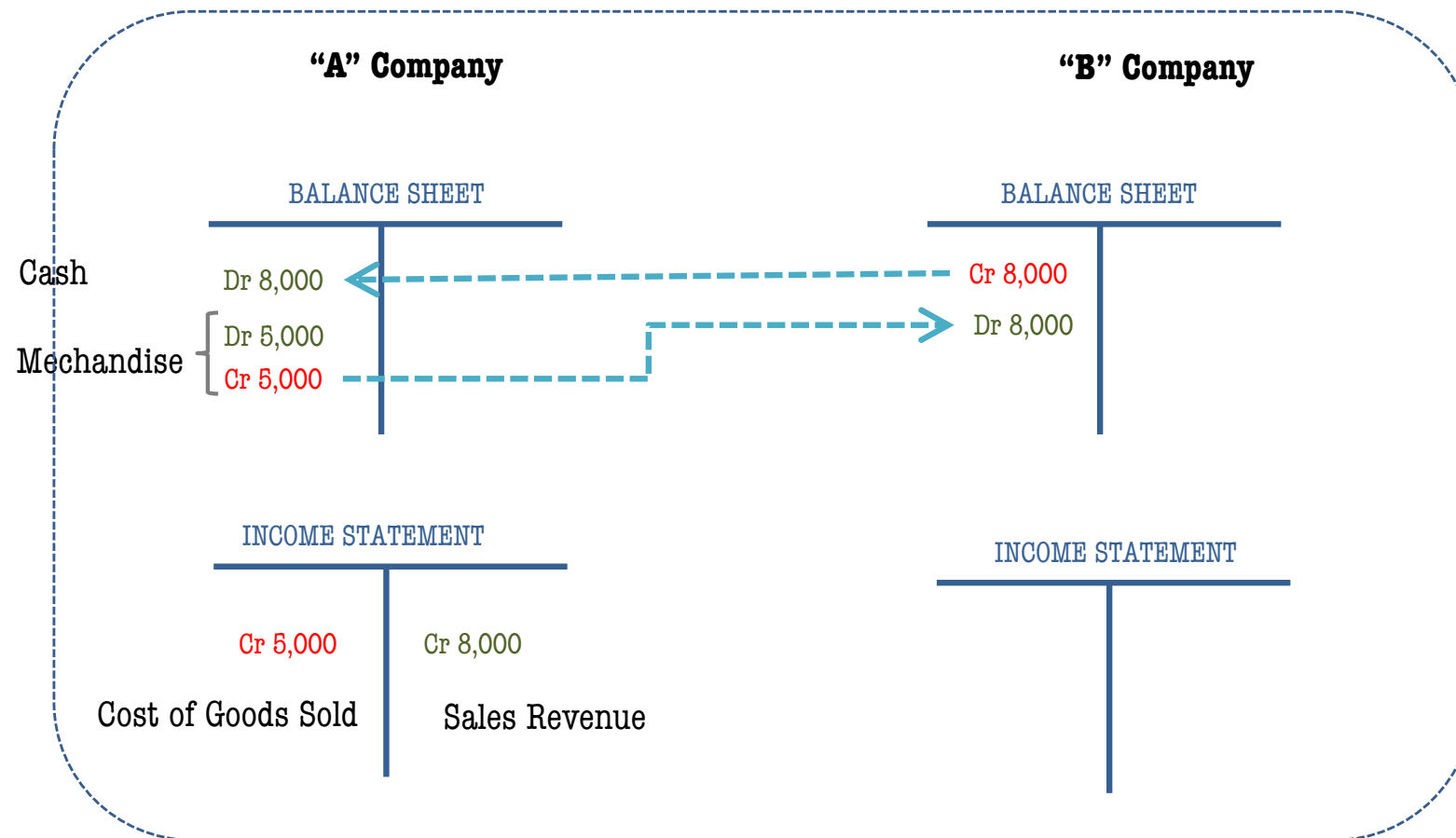
Accounting for intragroup transactions



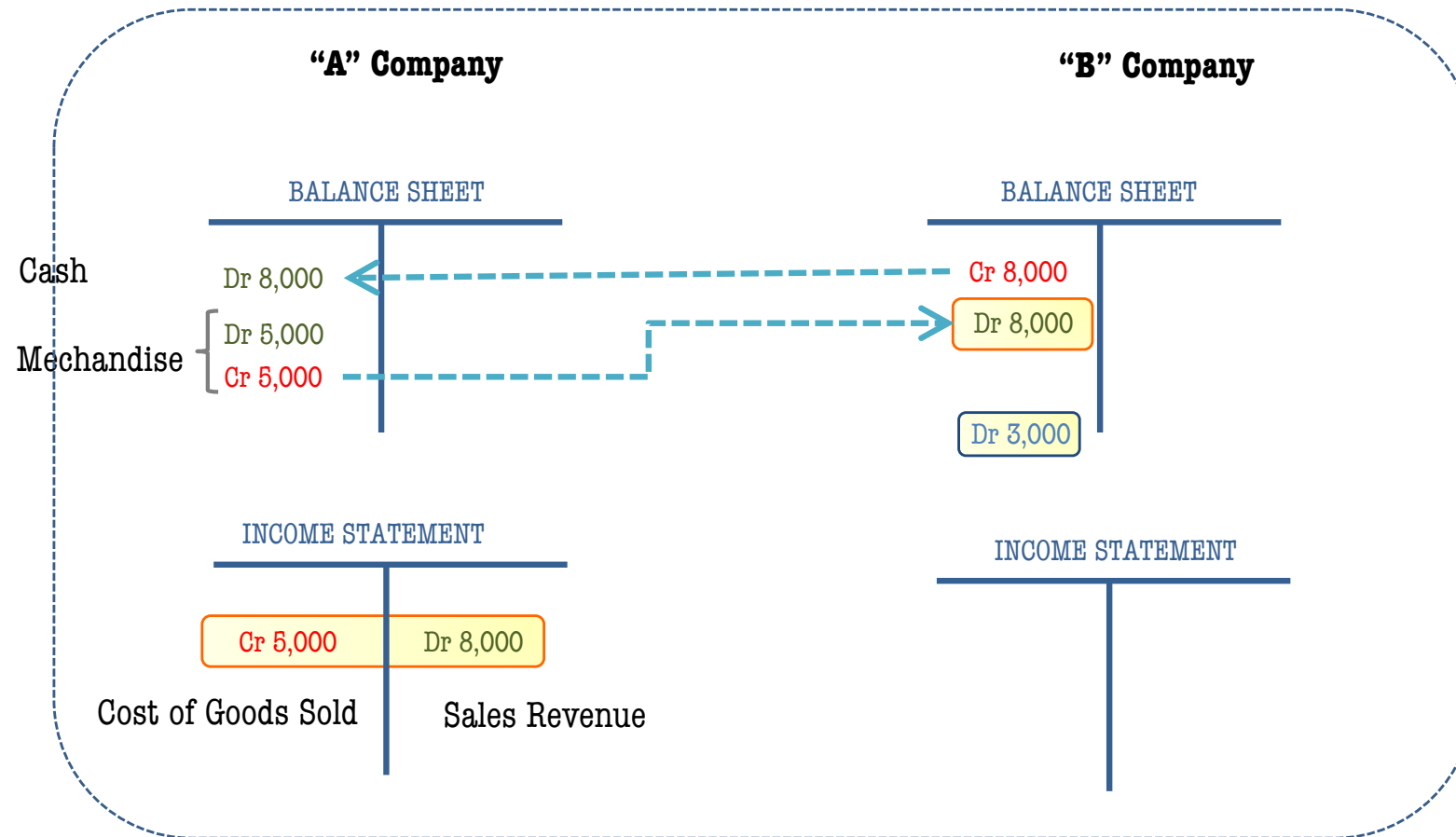
PURCHASE FORM OUTSIDE



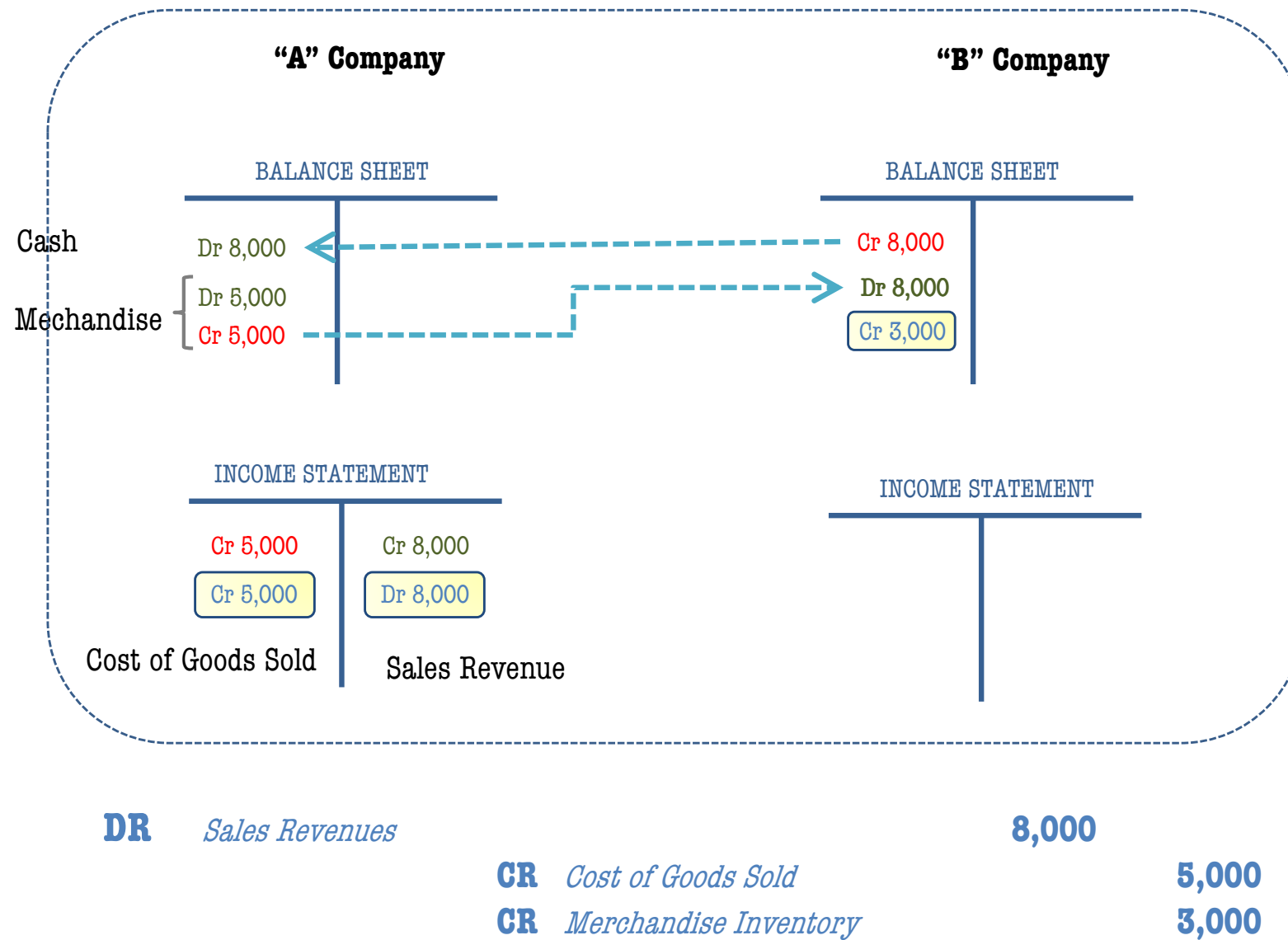
INTERNAL TRADE



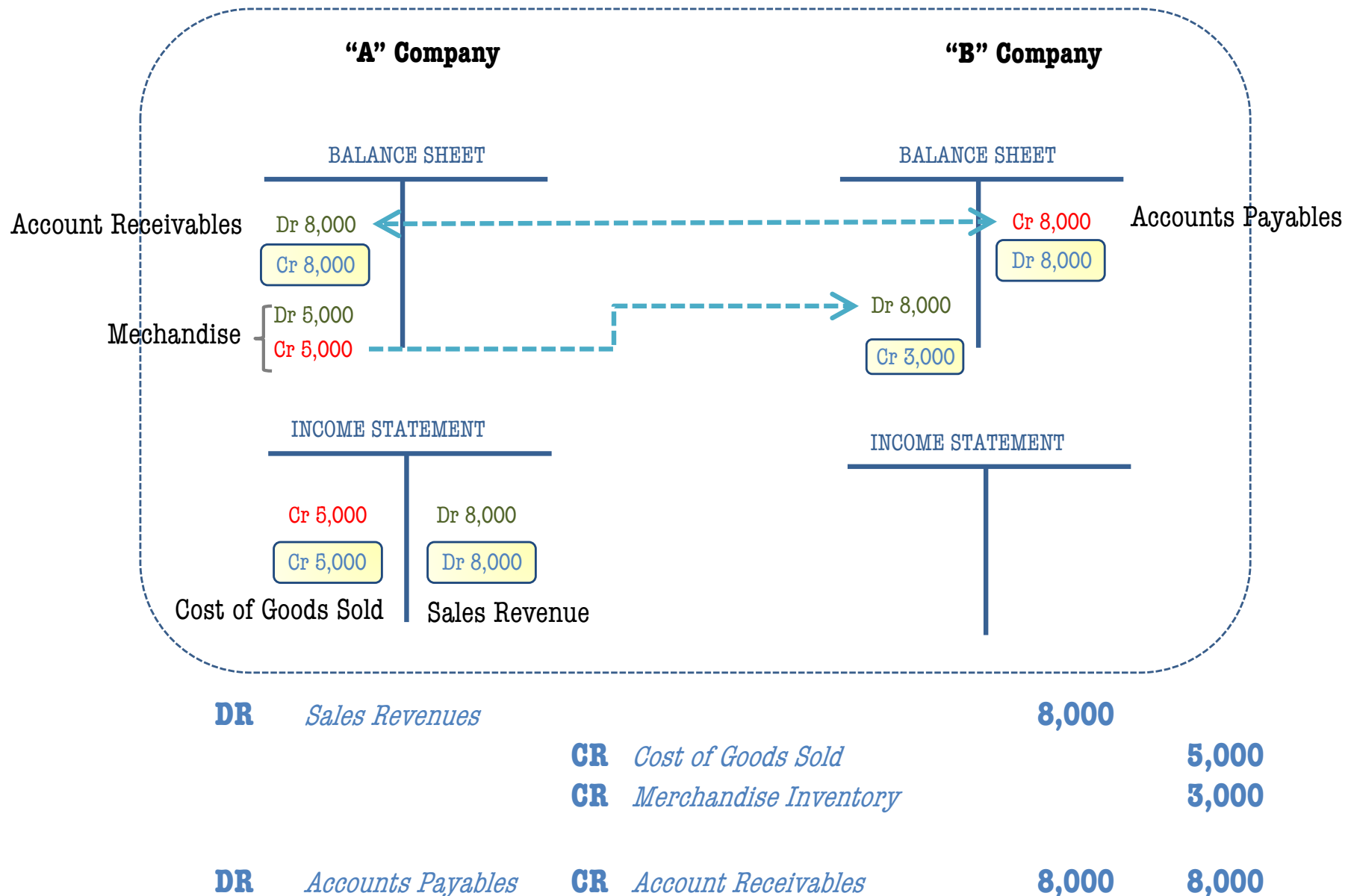
INTERNAL TRADE



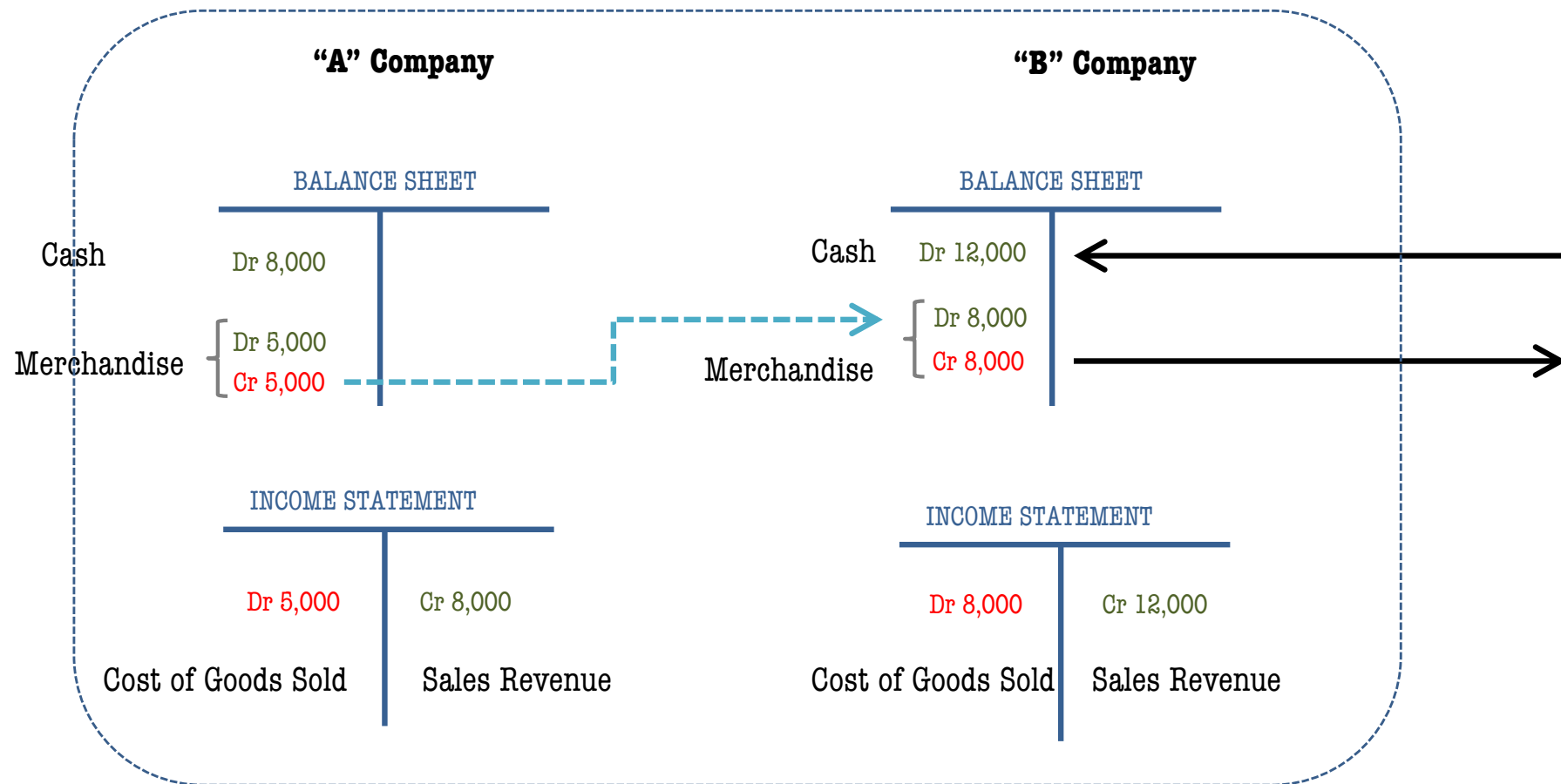
INTERNAL TRADE



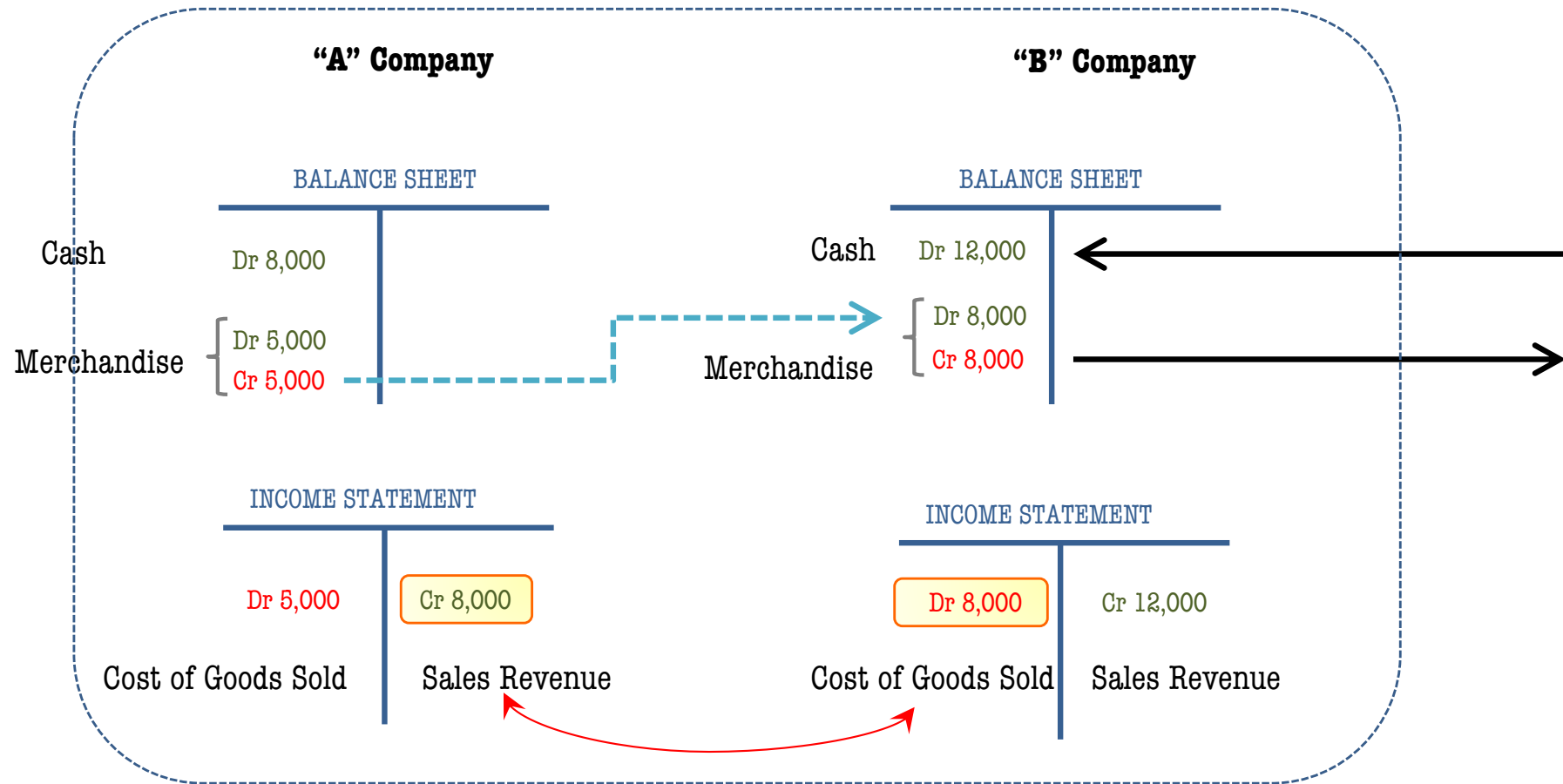
INTERNAL TRADE – ON CREDIT TERMS



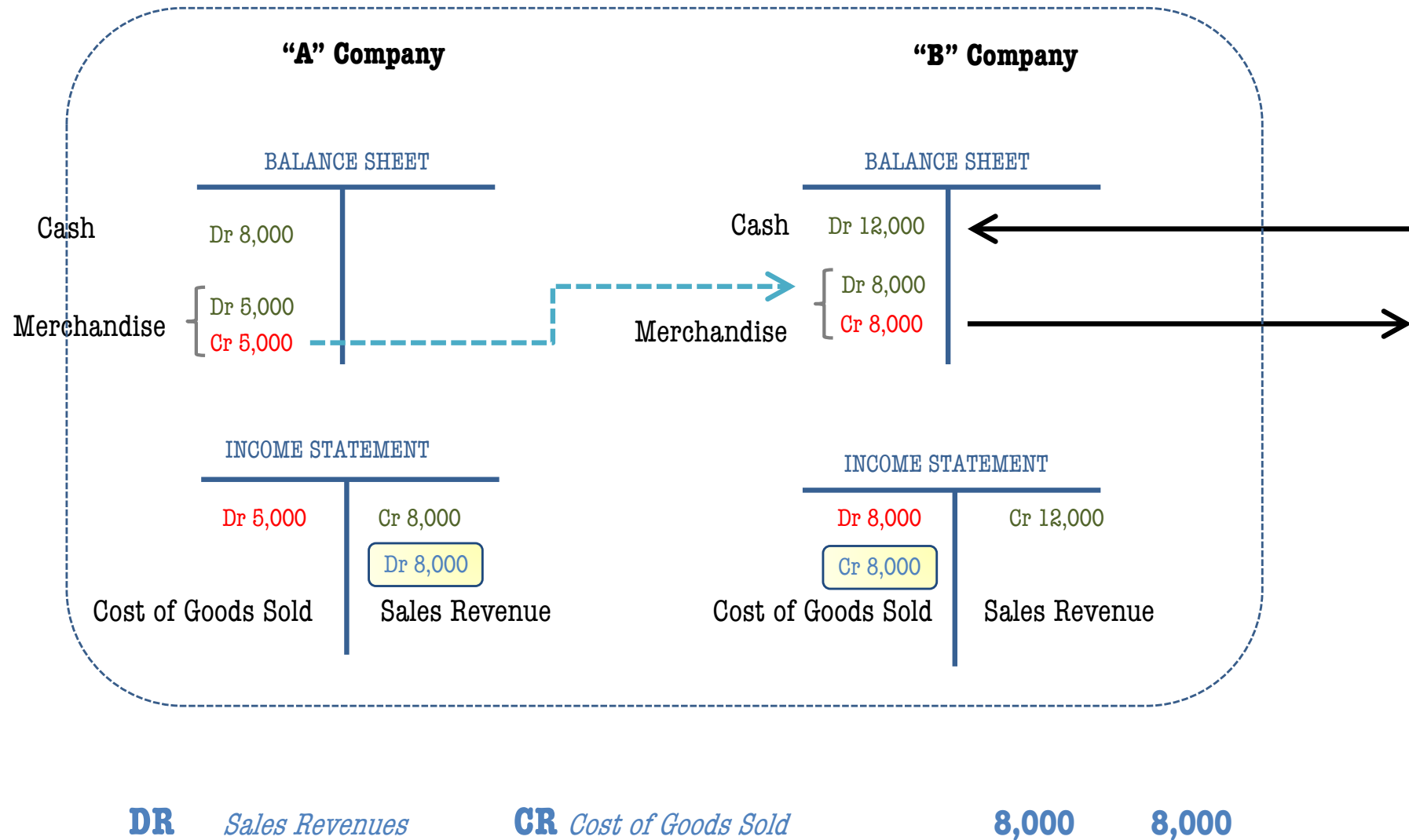
SUBSEQUENT TOTAL SALE



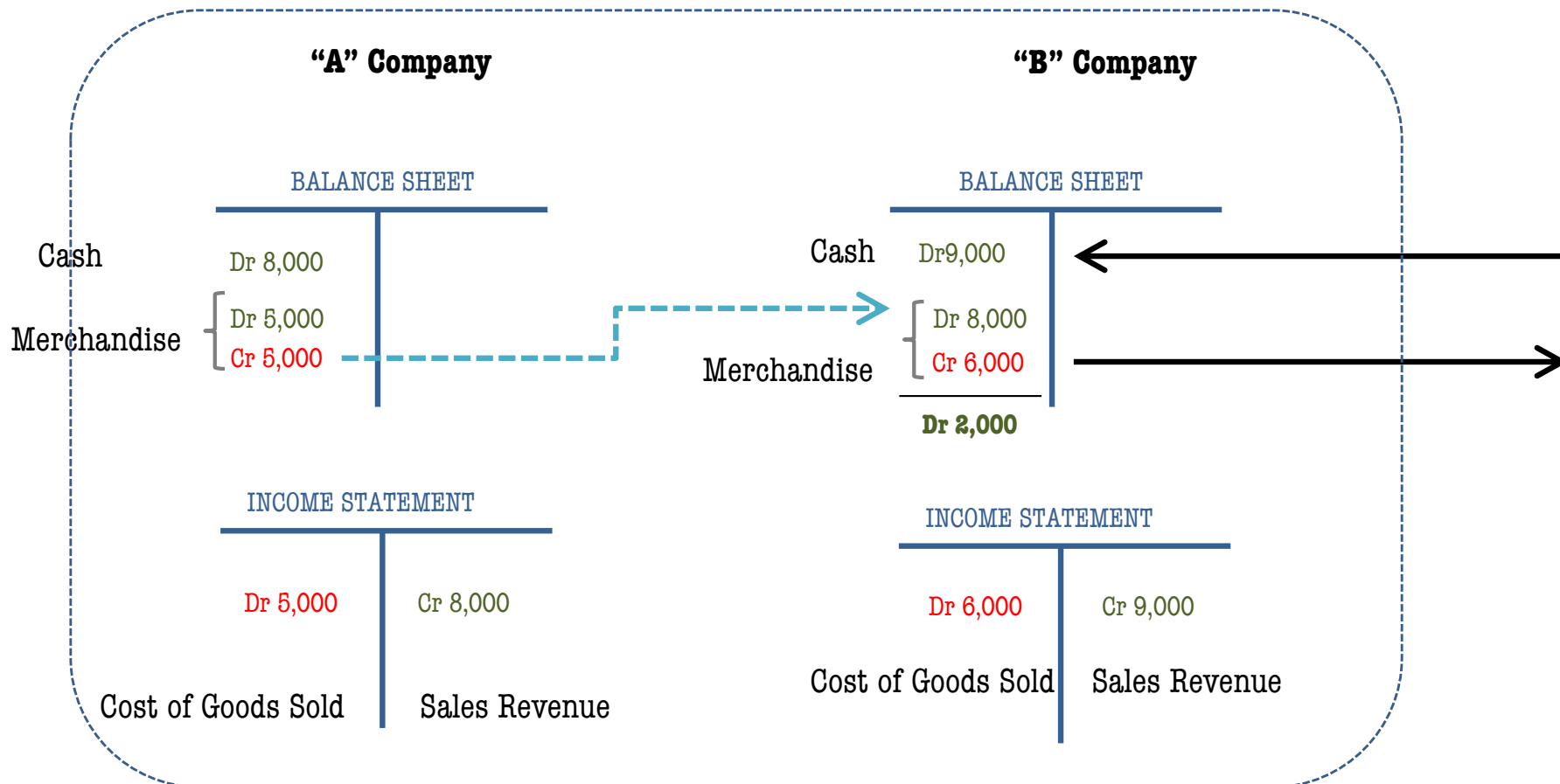
SUBSEQUENT TOTAL SALE



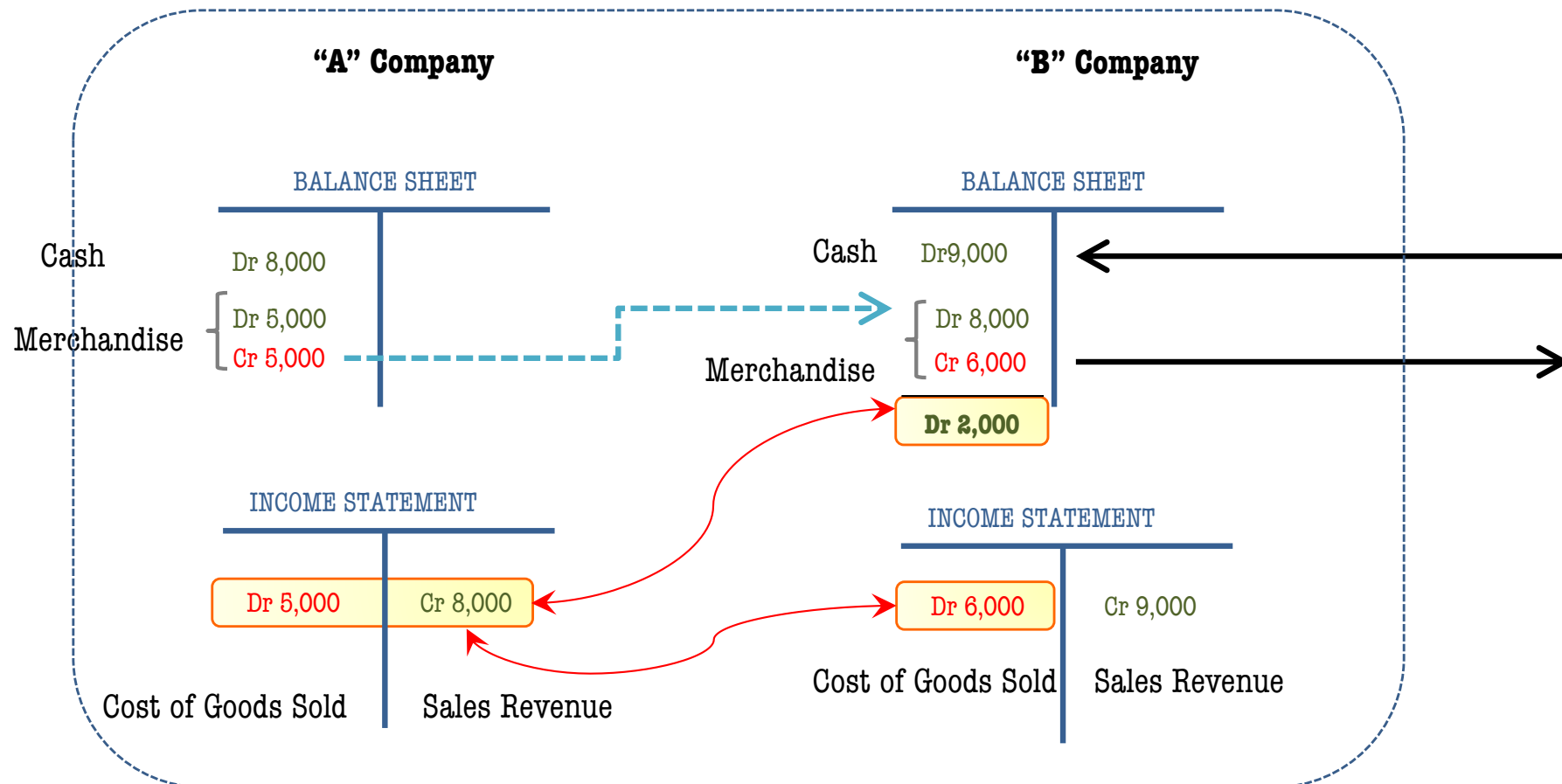
SUBSEQUENT TOTAL SALE



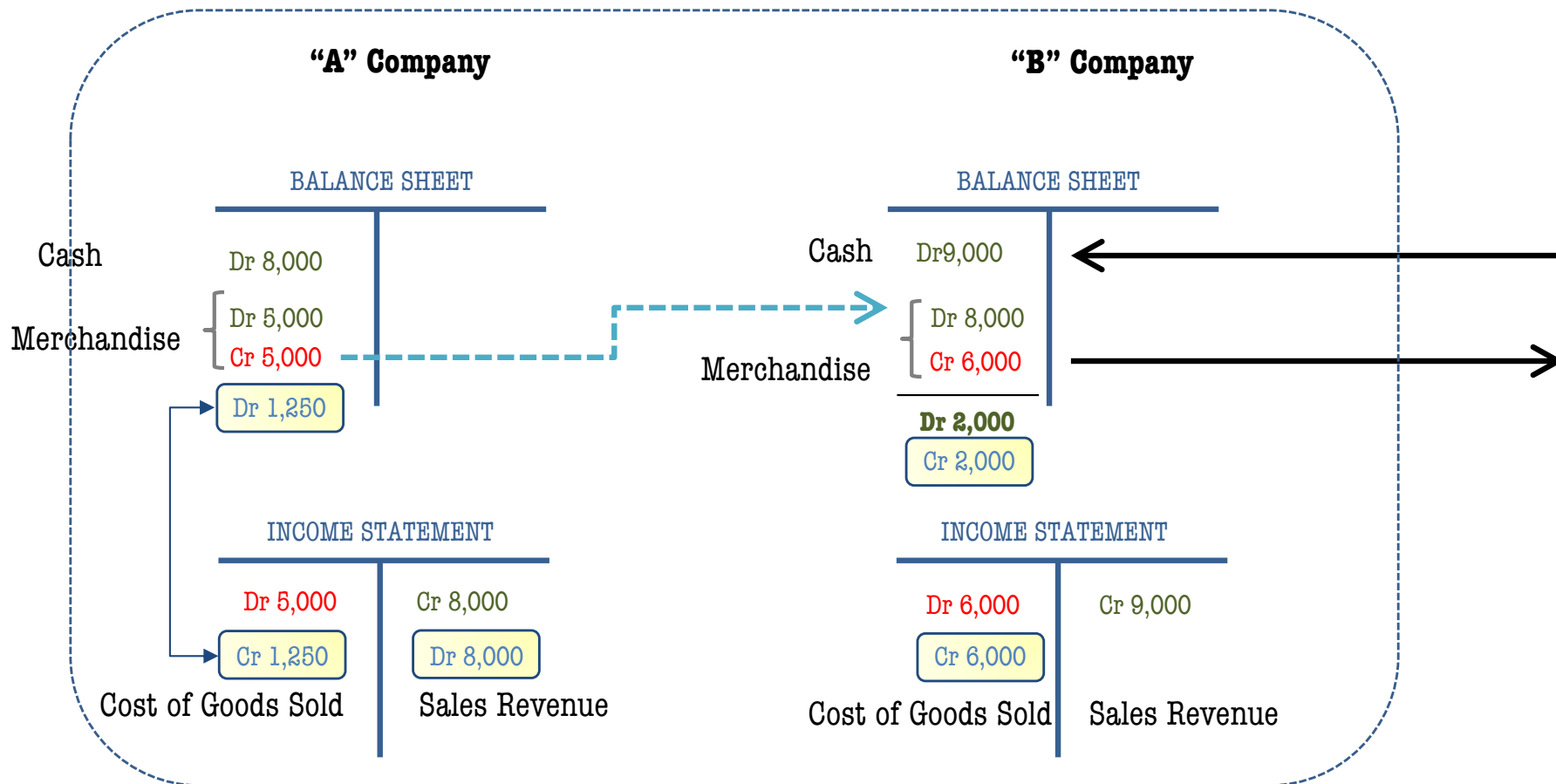
SUBSEQUENT PARTIAL SALE



SUBSEQUENT PARTIAL SALE



SUBSEQUENT PARTIAL SALE



DR Sales Revenues

CR Cost of Goods Sold

CR Merchandise Inventory

8,000

6,000

2,000

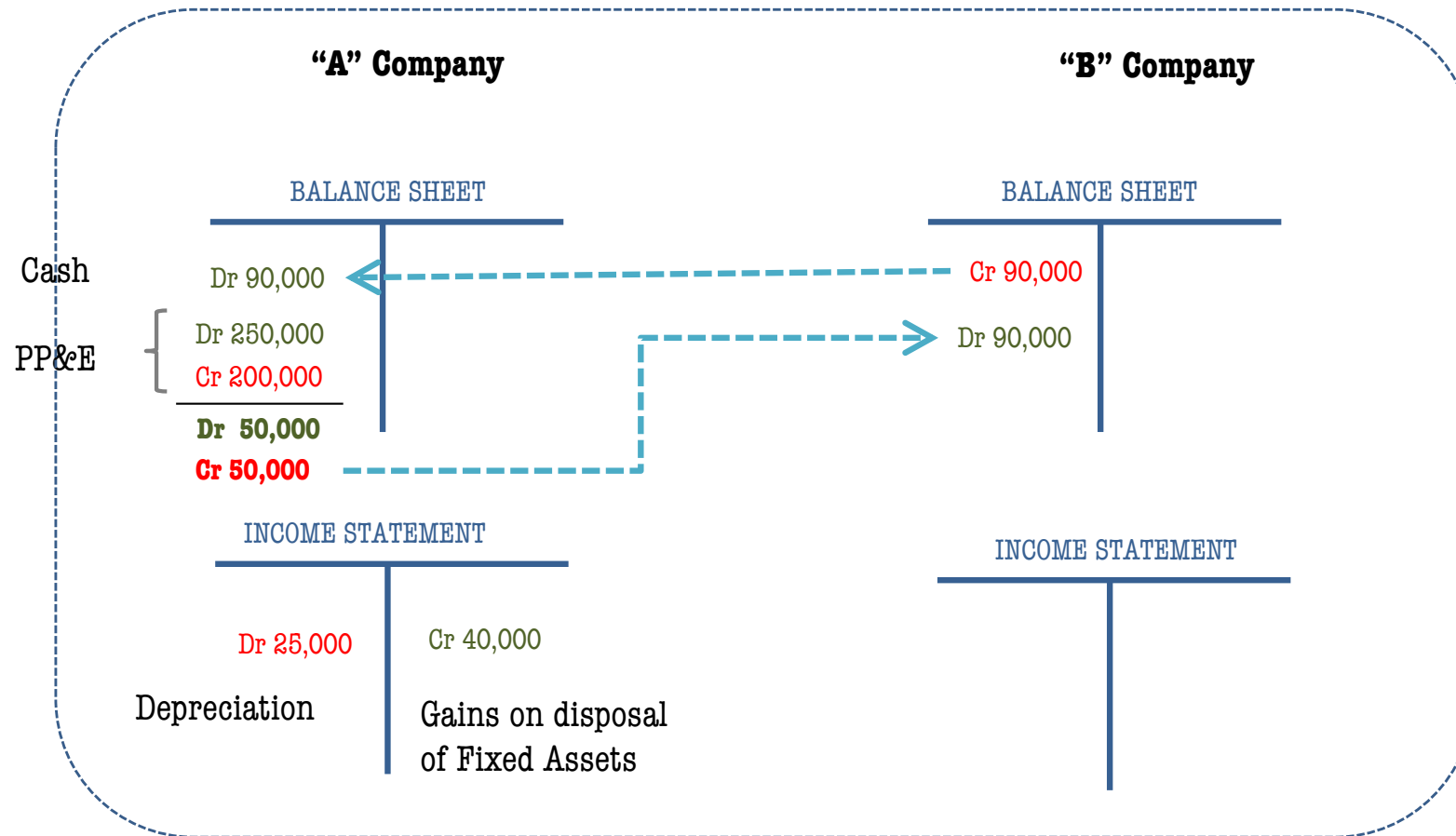
DR Sales Revenues

CR Cost of Goods Sold

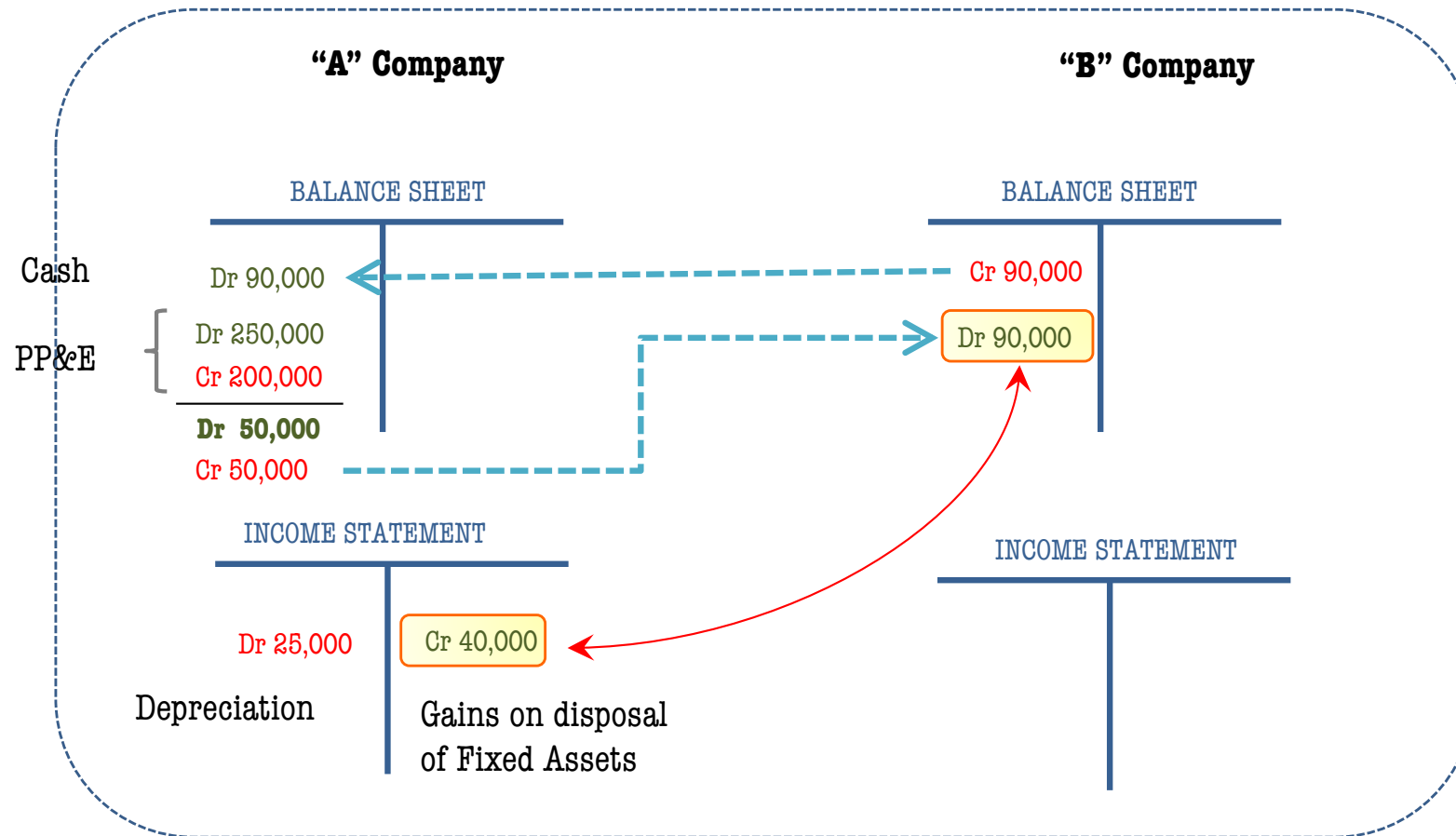
1,250

1,250

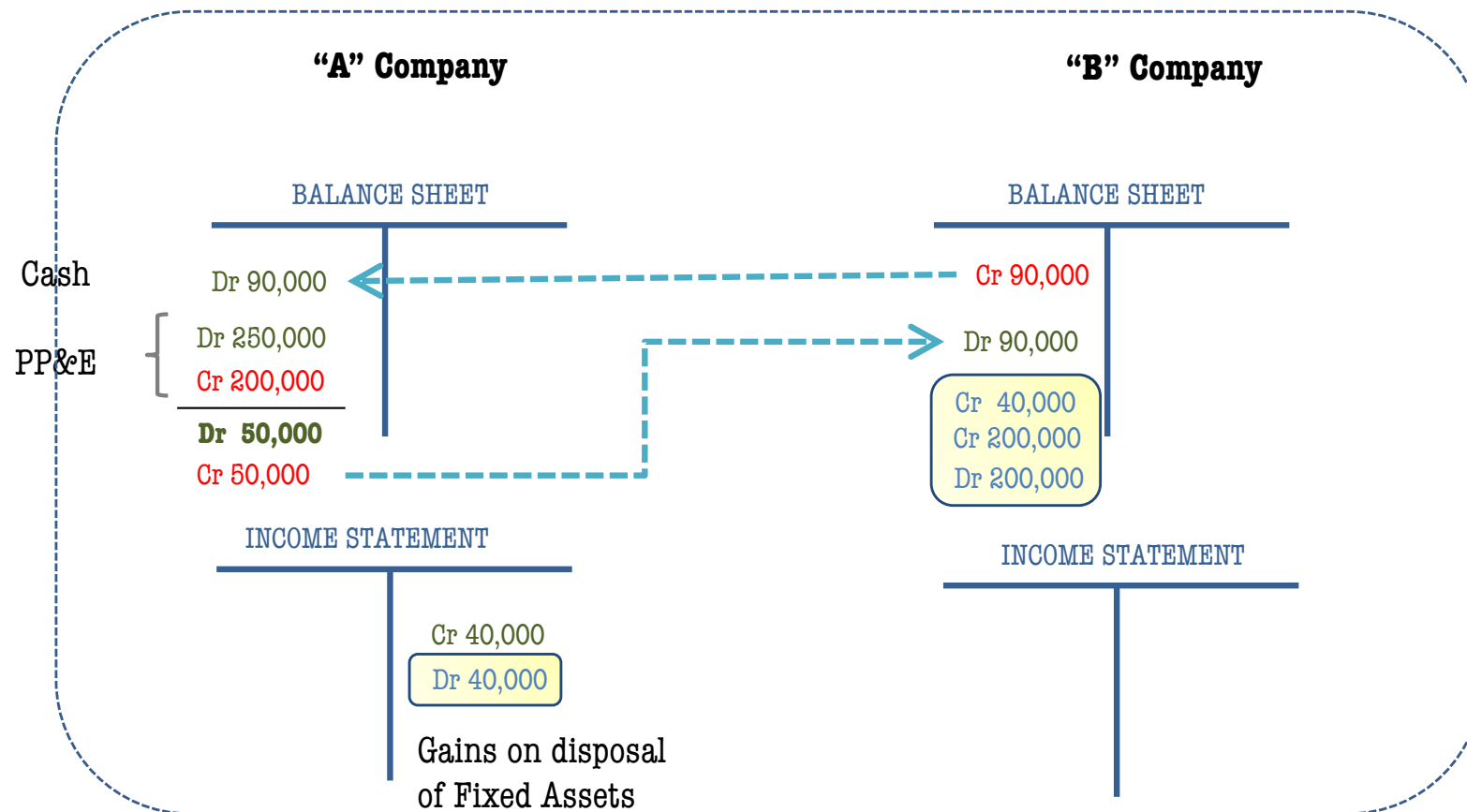
TRANSFER OF FIXED ASSETS – END OF THE PERIOD



TRANSFER OF FIXED ASSETS – END OF THE PERIOD



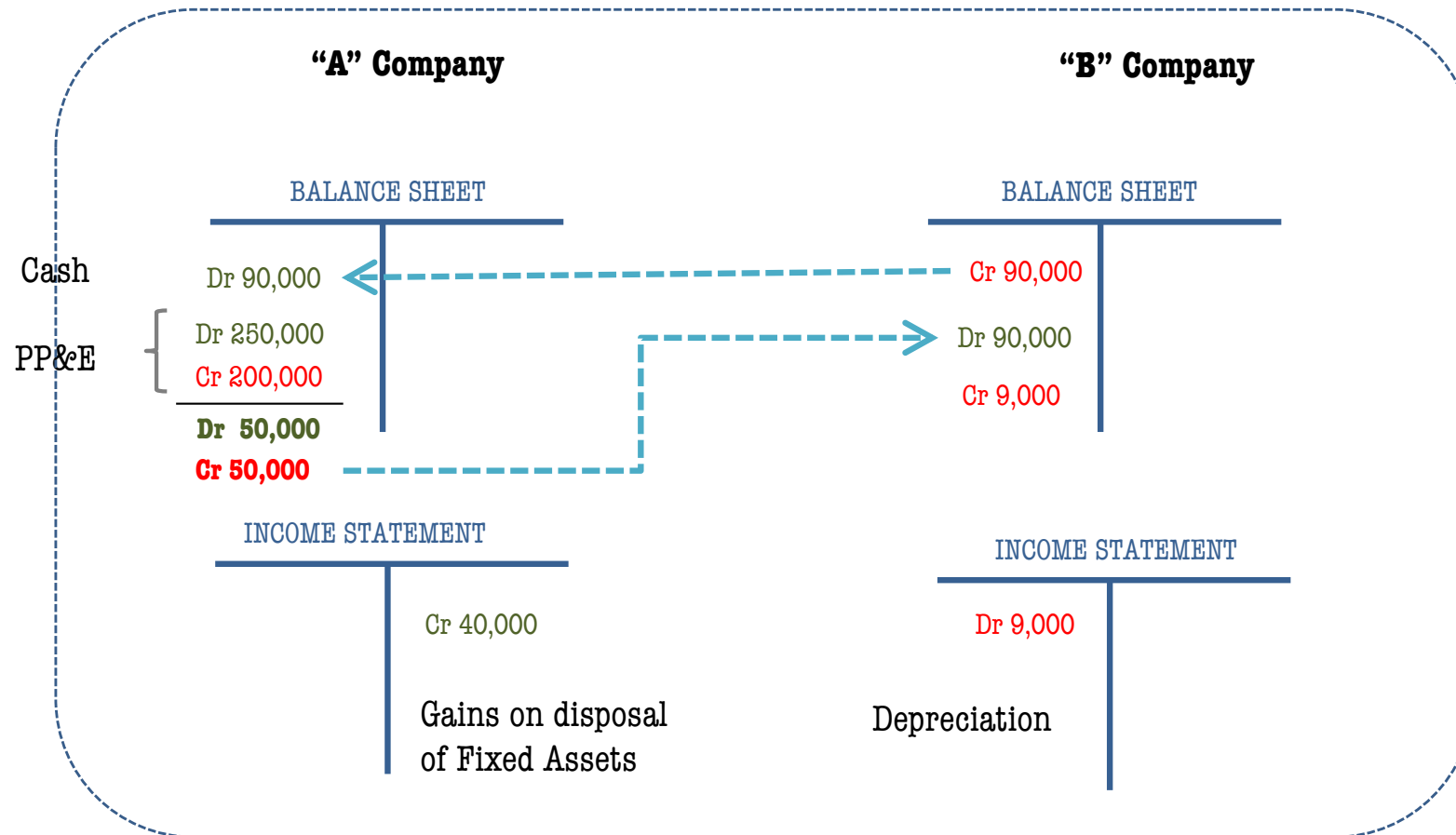
TRANSFER OF FIXED ASSETS – END OF THE PERIOD



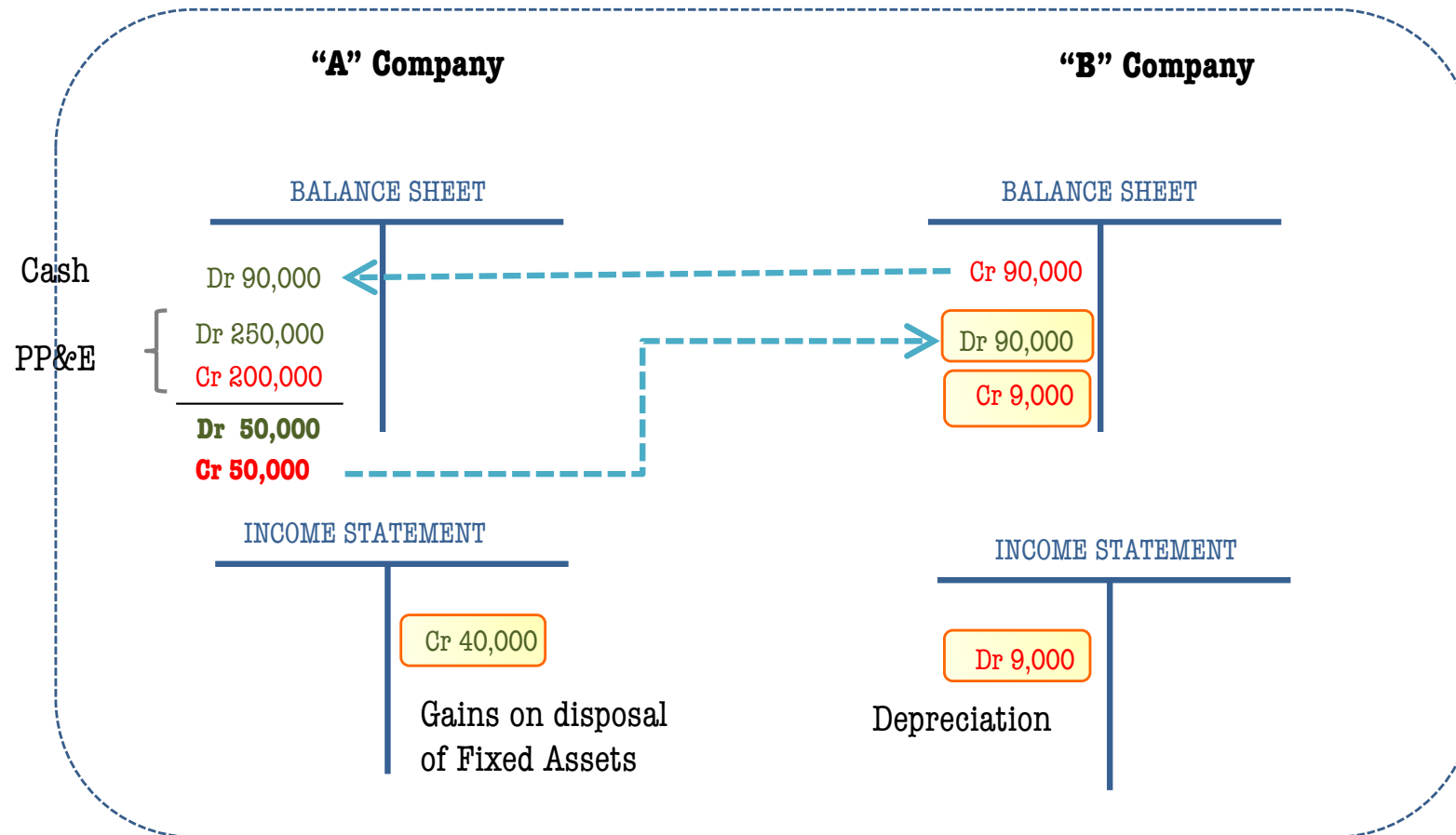
DR *Gains on disposal* **CR** *Property, plant, and equipment* **40,000** **40,000**

DR *Property, plant, and equipment* **CR** *Accumulated Depreciation* **200,000** **200,000**

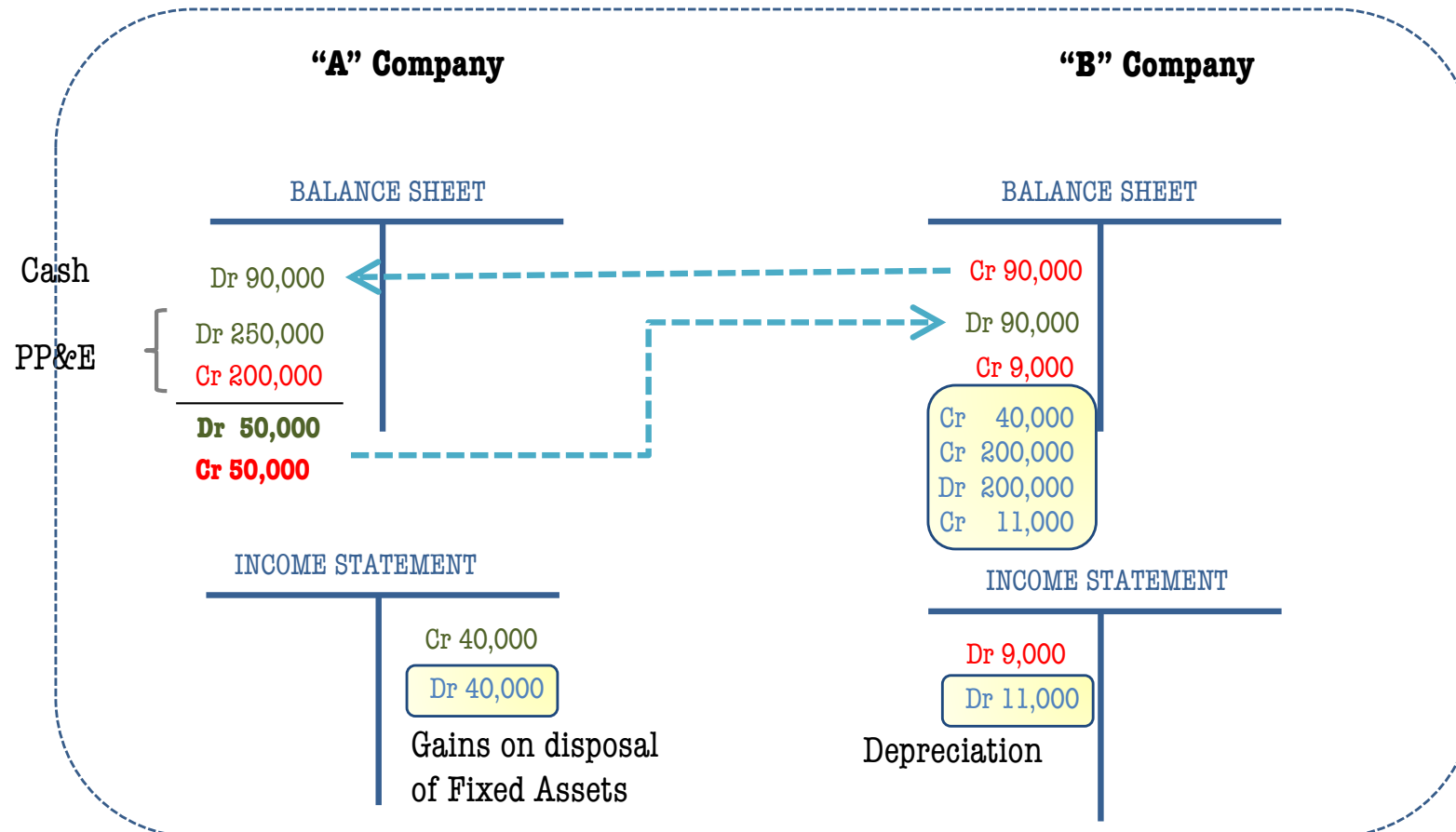
TRANSFER OF FIXED ASSETS – BEGINNING OF THE PERIOD



TRANSFER OF FIXED ASSETS – BEGINNING OF THE PERIOD



TRANSFER OF FIXED ASSETS – BEGINNING OF THE PERIOD

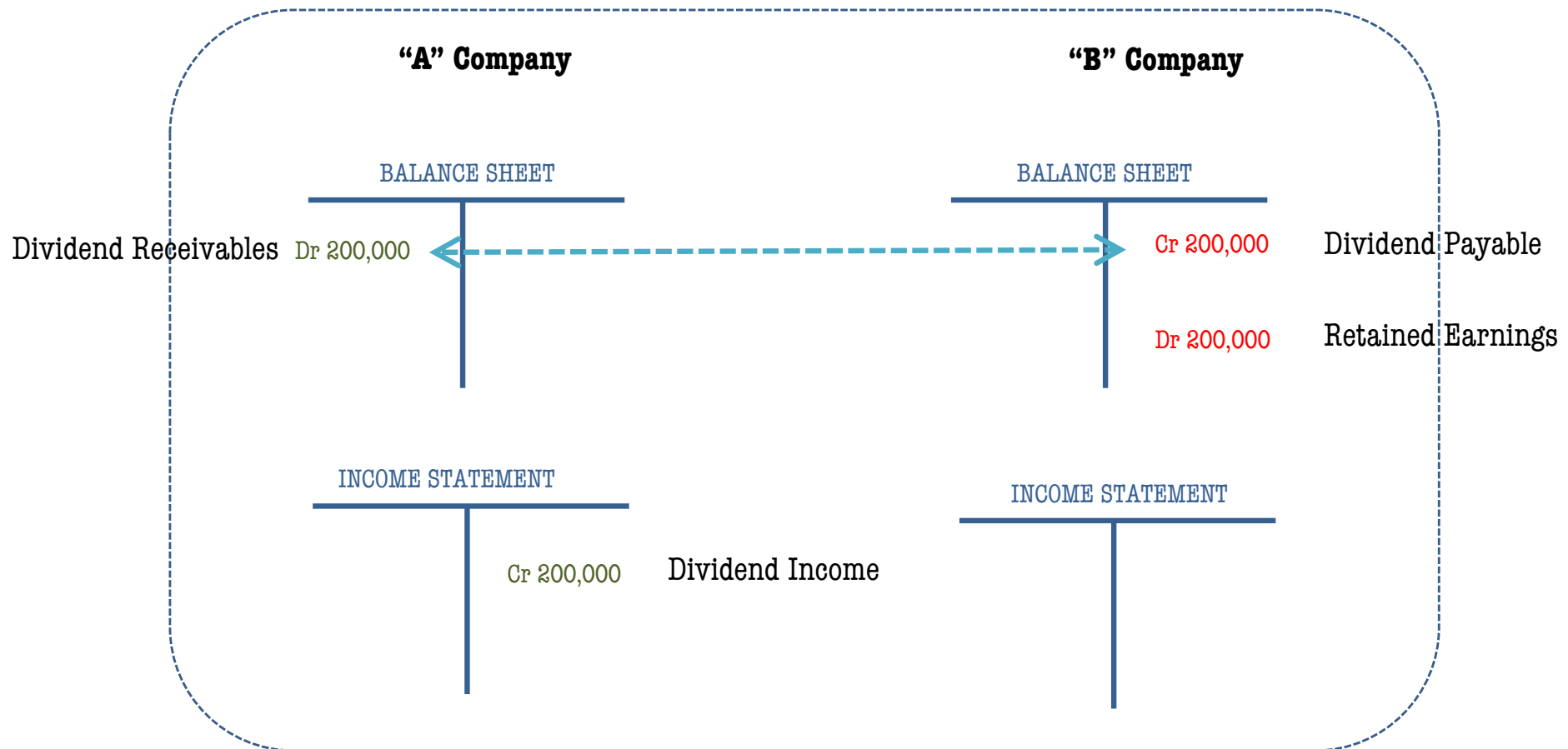


DR	<i>Gains on disposal</i>	CR	<i>Property, plant, and equipment</i>	40,000	40,000
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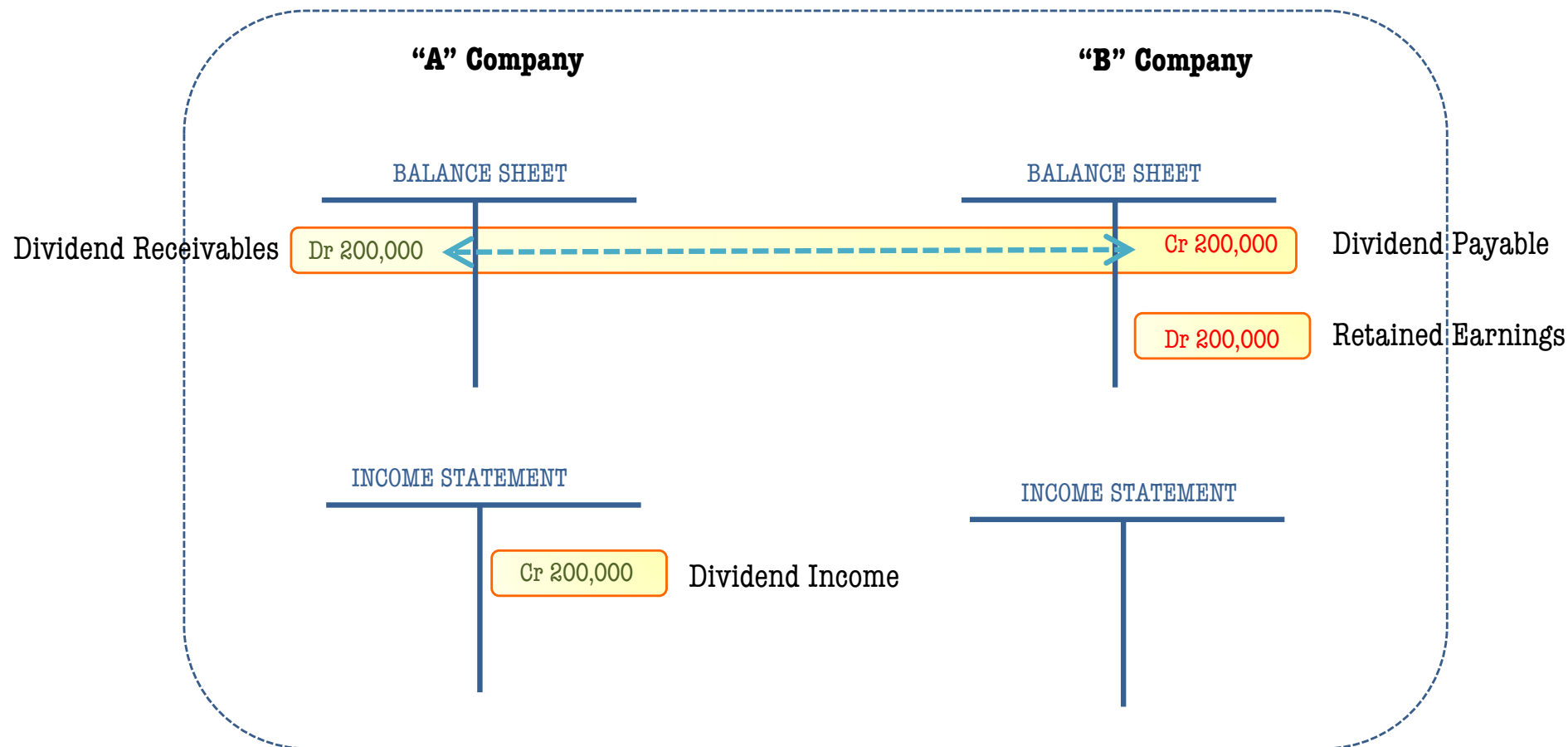
DR	<i>Property, plant, and equipment</i>	CR	<i>Accumulated Depreciation</i>	200,000	200,000
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DR	<i>Depreciation</i>	CR	<i>Accumulated Depreciation</i>	11,000	11,000
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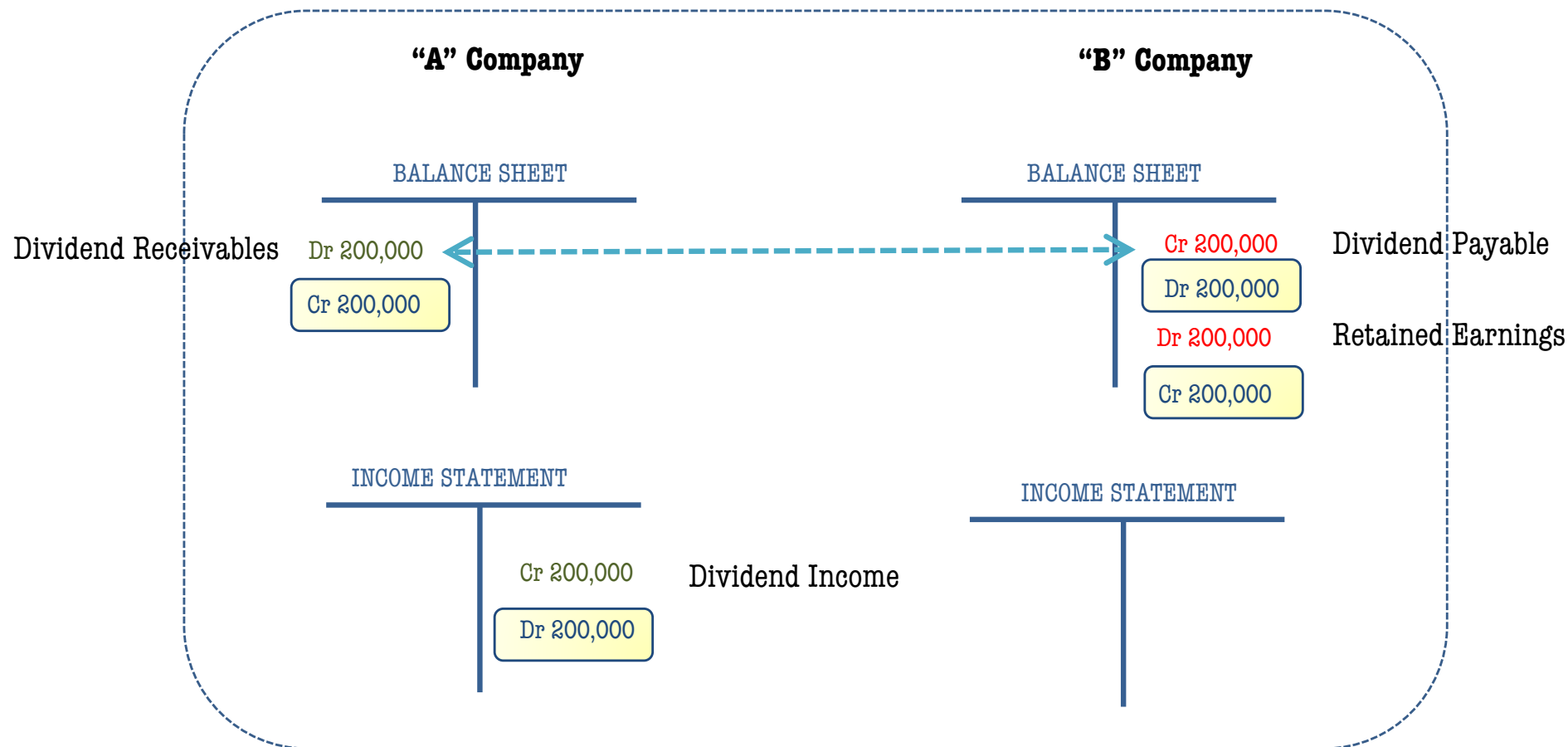
INTRAGROUP DIVIDEND - DECLARED



INTRAGROUP DIVIDEND - DECLARED



INTRAGROUP DIVIDEND - DECLARED



DR Dividend Income

CR Retained Earnings

200,000 200,000

DR Dividend Payables

CR Dividend Receivables

200,000 200,000