

# CORPORATE GROUP GENERAL LEDGER CONSOLIDATION SHEET

Parent Company:

Reporting  
Currency:

Consolidation  
Period:

Preparation  
Date:

| ACCOUNT CODE                  | ACCOUNT DESCRIPTION         | SUBSIDIARIES TRIAL BALANCE |              | CONSOLIDATION ADJUSTMENTS |        | CONSOLIDATED BALANCE |
|-------------------------------|-----------------------------|----------------------------|--------------|---------------------------|--------|----------------------|
|                               |                             | SUBSIDIARY A               | SUBSIDIARY B | DEBIT                     | CREDIT |                      |
| <b>ASSETS</b>                 |                             |                            |              |                           |        |                      |
|                               | Cash and Cash Equivalents   |                            |              |                           |        |                      |
|                               | Accounts Receivable         |                            |              |                           |        |                      |
|                               | Inventory                   |                            |              |                           |        |                      |
|                               | Investment in Subsidiaries  |                            |              |                           |        |                      |
|                               | Property, Plant & Equipment |                            |              |                           |        |                      |
|                               | Goodwill                    |                            |              |                           |        |                      |
|                               | <b>TOTAL ASSETS</b>         |                            |              |                           |        |                      |
| <b>LIABILITIES</b>            |                             |                            |              |                           |        |                      |
|                               | Accounts Payable            |                            |              |                           |        |                      |
|                               | Intercompany Payables       |                            |              |                           |        |                      |
|                               | Long-Term Debt              |                            |              |                           |        |                      |
|                               | <b>TOTAL LIABILITIES</b>    |                            |              |                           |        |                      |
| <b>EQUITY</b>                 |                             |                            |              |                           |        |                      |
|                               | Share Capital               |                            |              |                           |        |                      |
|                               | Retained Earnings           |                            |              |                           |        |                      |
|                               | Non-Controlling Interest    |                            |              |                           |        |                      |
|                               | <b>TOTAL EQUITY</b>         |                            |              |                           |        |                      |
| <b>REVENUE &amp; EXPENSES</b> |                             |                            |              |                           |        |                      |
|                               | Revenues (External)         |                            |              |                           |        |                      |
|                               | Intercompany Revenues       |                            |              |                           |        |                      |
|                               | Cost of Goods Sold          |                            |              |                           |        |                      |
|                               | Operating Expenses          |                            |              |                           |        |                      |

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|--------------|---------------------|----------------------------|--------------|---------------------------|--------|----------------------|
|              |                     | SUBSIDIARY A               | SUBSIDIARY B | DEBIT                     | CREDIT |                      |
|              | NET INCOME / (LOSS) |                            |              |                           |        |                      |