

Consolidated Balance Sheet Ledger

As of December 31, 2023

Company Name: ABC Group Holdings Ltd.

Assets

Description	Notes	Amount (\$)
Cash and Cash Equivalents	123,456	245,000
Accounts Receivable	Net of Allowance	185,000
Inventory		97,000
Prepaid Expenses		14,500
Property, Plant & Equipment	Net Book Value	350,800
Goodwill	Consolidation	62,400
Total Assets		954,700

Liabilities

Description	Notes	Amount (\$)
Accounts Payable		112,000
Accrued Expenses		38,250
Short-Term Loans		90,000
Long-Term Debt		300,000
Total Liabilities		540,250

Equity

Description	Notes	Amount (\$)
Share Capital		200,000
Retained Earnings		189,150
Non-Controlling Interest	Subsidiaries	25,300
Total Equity		414,450

TOTAL LIABILITIES & EQUITY 954,700

Important Notes:

- This consolidated balance sheet ledger combines assets, liabilities, and equity of the parent company and its subsidiaries.
- All intercompany balances and transactions are eliminated during consolidation.
- Goodwill arises from acquisitions and reflects purchase price exceeding fair value of net identifiable assets.
- Ensure amounts reconcile with underlying ledgers and supporting schedules.
- Proper consolidation requires adherence to relevant accounting standards (e.g., IFRS, GAAP).