

Consolidated Net Profit Assessment

Entity/Group Name:	ABC Holdings Ltd.
Assessment Year:	2023-2024
Prepared By:	Finance Department
Date:	30-Jun-2024

Consolidated Net Profit Calculation

Particulars	Amount (INR)
Net Profit before Tax (as per consolidated financials)	18,500,000
Less: Income Tax Provision	3,200,000
Less: Deferred Tax Adjustment	500,000
Add: Extraordinary Income (net of tax)	450,000
Less: Minority Interest	600,000
Less: Share of Associates	300,000
Total Consolidated Net Profit	14,350,000

Break-up of Consolidated Net Profit by Entity

Entity	Net Profit (INR)
ABC Holdings Ltd. (Parent)	11,250,000
XYZ Pvt. Ltd. (Subsidiary)	2,300,000
MNO LLP (Associate)	800,000

Important Notes

- This assessment is based on audited consolidated financial statements for the specified year.
- Make sure all consolidation adjustments are proper and elimination entries are recorded.
- Extraordinary items should be shown net of taxes.
- Minority interests refer to the portion not attributable to the parent company's shareholders.
- The above format may be customized as per regulatory or management requirements.