## **Elimination:**

1 Sales	XX		
Cost of Goods Sold	XX		
2 Realized profit on beginning inventory	y		
BI	XX		
CGS	XX		
3 Unrealized profit on ending inventory			
CGS	XX		
EI	XX		
Parent Sales	XX		
Subsidiary Sales	XX		
Intercompany Sales	(xx)		
Combined Sales	XX		
		k	
Parent CGS	XX	tesale.co.uk	
Subsidiary CGS	XX	-316.00	
Intercompany Sales	(xx)	te50.	
Realized Profit - BI		4	
Unrealized Profit - EI	XX	of 7	
Combined CGS	YX	0.	
previo pa	<u>de</u>		
Realized Profit - BI Unrealized Profit - EI Combined CGS PTEVIEW PARTICIPATION Ret Income	Parent	Subsidiary	
Net Income	XX	XX	
Dividend Income	(xx)		
Amortization of Excess		(xx)	
Realized Profit - BI		+ Seller	
Unrealized Profit - EI		- Seller	
Adjusted Net Income	XX	+ xx =	XX
NI Attrubuted to NCI		x % of minority interest	XX
CNI			XX
		<del>-</del>	