

		Attrib to parent		
		At Aqn	Post Aqn	NCI
	100%	80%	80%	20%
Share capital	400	320		80
Share premium	200	160		40
Ret.earnings @ acq	60	48		12
Ret.earnings post acq	20		16	4
Revaluation	100	80		20
Total	780	608	16	156

<u>Workings - Goodwill</u>	
Share Capital attrib to parent	
Share premium attrib to parent	
Ret. Earnings attrib to parent	
Revaluation reserve attrib to parent	

<u>Workings - NCI</u>	
Share capital attrib to NCI	
Share premium attrib to NCI	
Ret. Earnings attrib to NCI	
Revaluation reserve attrib to NCI	
