

Multi-Entity Consolidation and FX Translation Workbook: sample output

4 sample entities (USD, SAR, AED, EUR). Year end 2026-12-31. Presentation currency USD.

Checks

ID	Check	Status
C01	Each entity's trial balance balances in its functional currency (within Tolerance), and every TB row with an account carries an entity listed in Group Structure	PASS
C02	For each subsidiary acquired in an earlier year the translated equity at historical rates reconciles to last year's closing translated net assets: $\text{NetAssetsAtAcqFC} \times \text{AcqRate} + \text{OpeningPostAcqReserves} + \text{OpeningCTA} = \text{NATPrior}$ (within Tolerance); integrity tie: each translated trial balance sums to zero once its CTA is included	PASS
C03	The Adjustments journal balances in total and per entry (within Tolerance) and every row names a listed line (and a listed entity when given) with one amount; integrity tie: the Eliminations Journal debits equal credits	PASS
C04	For each subsidiary the CTA rollforward ties to the translation balancing figure (within Tolerance; an acquisition in the year ties only when its trial balance is post-acquisition: $\text{NA} = \text{NetAssetsAtAcqFC} + \text{P} - \text{D} + \text{Cap}$), and for earlier acquisitions the opening net assets at the opening rate equal NATPrior	PASS
C05	Integrity tie: for each subsidiary with NCI the NCI rollforward (opening, profit, OCI, dividends, upstream URP, capital movement) equals the share of translated net assets less upstream URP (within Tolerance)	PASS
C06	The consolidated statement of financial position balances (assets = liabilities + owners' equity + NCI) and every SoFP line equals the entity-column view after P&L closure, parent dividends and the NCI transfers (within Tolerance)	PASS
C07	Intercompany differences are within Tolerance: balances per pair, trading per pair, dividends per subsidiary	PASS
C08	Every ownership percentage is between 0 and 100% (above 0 for subsidiaries)	PASS
C09	Mapping is complete: every TB account with a balance maps to one of the 22 group lines (account codes matched as trimmed text)	PASS
C10	Group structure is valid: exactly one ultimate parent whose currency is the presentation currency, every subsidiary's Parent is that parent, and every currency used has a full Rates row	PASS
C11	Acquisition inputs are complete for every subsidiary: AcquisitionDate filled and on or before the reporting date, AcqRate above 0, Consideration and NetAssetsAtAcqFC filled, NATPrior filled for earlier acquisitions, CapitalRate above 0 when a capital movement is entered, FVALine an asset or liability line when FVAFC is entered, and no opening figures on an acquisition in the year	PASS
C12	The parent's Investment in subsidiaries equals the sum of Consideration plus $p \times \text{CapitalMovementFC} \times \text{CapitalRate}$ over the subsidiaries (within Tolerance)	PASS
C13	Goodwill is zero or more for every subsidiary (a bargain purchase is flagged; the gain is not posted)	PASS
C14	Goodwill impairment is zero or more and the cumulative impairment (opening plus the year) does not exceed gross goodwill for every subsidiary	PASS
C15	Settings and list inputs are valid: Tolerance between 0 and 1,000; every Unrealised Profit row has a listed seller and buyer, an amount of zero or more and a margin between 0 and 1; every Counterparty on Entity TBs is a listed entity code	PASS

All checks pass: TRUE

Consolidated statement of financial position

	Amount
Goodwill	1,647,430.00
Total assets	34,399,541.00
Total liabilities	13,749,440.00
Retained earnings	9,877,229.00
Translation reserve	101,373.00
Equity attributable to owners	18,478,602.00
Non-controlling interests	2,171,499.00

Profit and other comprehensive income

	Amount
Revenue	21,950,600.00
Profit for the year	3,068,232.00
attributable to owners	2,817,265.00
attributable to NCI	250,967.00
Exchange differences on translating foreign operations	127,860.00

Translation per entity: CTA balancing figure and its rollforward proof

Entity	CTA (balancing)	CTA (rollforward)	Goodwill
PARENT	0.00	0.00	0.00
SUBA	8,760.00	8,760.00	853,440.00
SUBB	400.00	400.00	353,990.00
SUBC	113,700.00	113,700.00	440,000.00

Statement of changes in equity

	Share cap.	Retained	Transl.	Other	Owners	NCI	Total
Opening balance	8,000,000.00	7,659,964.00	7,991.00	500,000.00	16,167,955.00	1,912,744.00	18,080,699.00
Profit for the year	0.00	2,817,265.00	0.00	0.00	2,817,265.00	250,967.00	3,068,232.00
Other comprehensive income	0.00	0.00	93,382.00	0.00	93,382.00	34,478.00	127,860.00
Dividends	0.00	(600,000.00)	0.00	0.00	(600,000.00)	(80,010.00)	(680,010.00)
Capital movements with non-controlling interests	0.00	0.00	0.00	0.00	0.00	53,320.00	53,320.00
Closing balance	8,000,000.00	9,877,229.00	101,373.00	500,000.00	18,478,602.00	2,171,499.00	20,650,101.00

Non-controlling interests rollforward

Entity	NCI	Opening	Profit	OCI	Dividends	Capital	Closing
SUBA	20%	757,144.00	170,624.00	368.00	80,010.00	53,320.00	889,449.00
SUBC	30%	1,155,600.00	92,340.00	34,110.00	0.00	0.00	1,282,050.00

Eliminations journal by entry

Entry	Description	Debits
E1	Investment against equity at acquisition	9,554,300.00
E2	Goodwill impairment	68,820.00
E3	Intercompany balances	325,040.00
E4	Intercompany trading	799,800.00
E5	Intercompany dividends	400,050.00
E6	Unrealised profit in inventory	59,985.00
E7	Non-controlling interests' share of the year	250,967.00
E8	Capital movements	266,600.00

Eliminations journal: debits 11,725,562.00, credits 11,725,562.00. Adjustments journal: debits 25,000.00, credits 25,000.00.