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Consolidation of a associate

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 **Rajeev Thakur**  04 December 2019

Suppose

If XYZ Ltd has invested 30% in ABC Ltd.

Further ABC Ltd has invested 25% in MNO Ltd

Then, As per AS-23, ABC Ltd is required to consolidate MNO Ltd.

My query is does XYZ Ltd is required to consolidate its Book after considering consolidated books prepared by ABC or standalone ABC??



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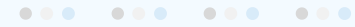
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