

Question 1: Control and acquisition method

Godani LTD is a company listed on the JSE LTD and has been in operation since 2015. Over the years Godani LTD has grown from humble beginnings to becoming a giant in its industry. This is attributable mostly to its ability to identify small emerging entities in related industries that show potential and collaborating with them to eliminate competition.

On 30 June 2020, Godani LTD identified CSD LTD a company that has been performing well since incorporation until it suffered the effects of Covid – 19 like most small entities. On 1 July 2020, management of Godani LTD approached management of CSD LTD with the intention of acquiring a controlling interest and thereby saving it from collapsing. Discussions were held and all necessary processes were engaged until an agreement was reached on 20 July 2020. The terms of the agreement stated as follows:

- Godani LTD will immediately own 75% of equity in CSD LTD.
- Godani LTD will pay an amount of R 3 500 000 on 31 August 2020 and
- All the administrative non – financial activities will be handled by Hall LTD, the company owning 25% of the equity in CSD LTD.

On 20 July 2020, equity of CSD LTD was as follows:

	R
Share capital	1 000 000
Retained earnings	3 400 000
Other reserves	500 000
	5 350 000

Additional information

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Scott C. Dulebohn



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