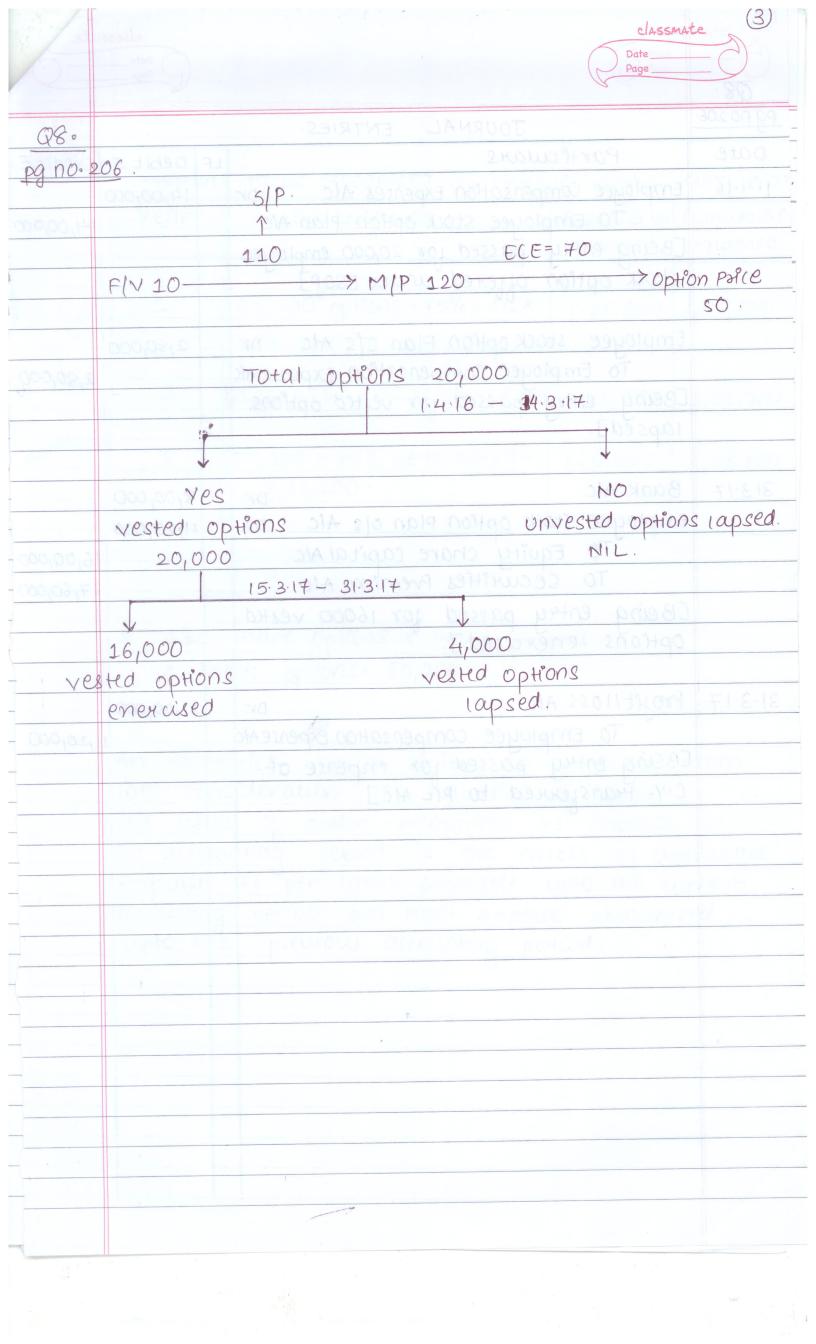


Q7 pgno. 206

JOURNAL ENTRIES. Particulous Date Debit & Credit E. LF 1.1.12. Employee compensation Expense Alc Dr. 48,00,000 To Employee stock option Plan Alc 48,00,000 [Being entry passed for 40,000 employee stock options offered under ESOP] 14.3.13 Employee stock option plan of s Alc Dr 4,80,000 To employee compensation expensealc 4,80,000 Cheing entry passed for vested options lapsed]. Bank AC 31.3.17 Dr 32,40,000 ESOP O/S AIC DV 43,20,000 To Equity share capital Alc 3,60,000 anohorto securities premium Alc 200 72,00,000 TBeing entry passed for vested option enercised I. Profit 110SS Alc 31.3.17 43,20,000 To Employee compensation expense Alc 43,20,000 Of C.Y. transferred to PIL ACJ



Date Page

pg no 206. JOURNAL ENTRIES. CreditE Particulars Debit E Date Employee Compensation Expenses Alc or 1.4.16 14,00,000 To Employee stock option Plan Alc 14,00,000 [Being entry passed for 20,000 employee Stock option offered under ESOP Employee stock option Plan ofs Alc Dr 2180,000 To Employee compensation Expense Alc 2,80,000 Ebeing entry passed for vested options lapsed]. 8,00,000 Bank Alc Dr 31.3.17 Employee stock option Plan of Alc DV 11,20,000 To Equity share capital Alc 16,00,000 To securities Premium Alc e 17,60,000 TBeing entry passed for 16000 vested options enercised]. 11,20,000 31.3.17 Projet/loss Alc To employee compensation expense Alc 11,20,000 Ebering entry passed for enpense of C.Y. transferred to PIL AC].

0	9	0
-1	,	

pg no 20	Amounts	to be recognised as emper	ise during	resting period
	year	calculation	Expenses for Period	cumwative
	Short	enines as would appear in the books of tite of	omplany up to Et a	e Weight
	1	55,200 options x75% x E12x	1,65,600	1,65,600
0.8	K (falle) nes	1/3 years.	non (m.1.4.20 8)	
>	20 cm) emplos	replatore follower (150 preplaty, which 7th	named price with 1	
	2	55,200 x 75% x E12 x 2/3]-1,65,600	1,65,600	3,31,200
	Bused. The co	mpany closes he books on Mal March mary ye		
	3.	[55,200 x 75% x €12 x 3/3]-	1,65,600	4,96,800
		3,31,200		
	Ajanta granis	20 share options to each of an 460 employees		

* 120 share options x 460 employees

on Total options = 55,200.

An enterprise should review all estimates taken into consideration for valuation of option.

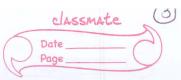
The value of option recognised as empense in an accounting period is the encess of cumulative empense as per latest estimates upto the current accounting period over total empense newgonised upto the previous accounting period.

	BUYBACK Classmate Date Page
Q6.	TOURNAL CHIRIES
pg no: 2	3: Hobo qui senturitrena
	BOOK ALC. MID PORTO INTERNA
PE	To investment Atc
\rightarrow	Premium on Buy Back. DIA 219 OT
	[30 x 5] or bloz themself sold at prisa]
	150.
	CHORROL REVEKUL ALC
	securities D.P DIA 22011 HADRY
\$ 008	Potnium. D'Aguisses nous [GRRPP] 1000 OT
	150.
	Equity share rapital AIC DV -4300 -
	Securities Premium se Buy Bout Alc Dy 11150,
7	Face value of Egsh to Buy Back.
	[30×10]
	Fourty shareholders ale 000 pv u co
020	TO BROK ALC
	Fresh Issue CHEATE CRR
1-200	
	using D.P. [GRRDP].
	265- GIR.
200	TO EQUITY SHOWE COURTED TO
\rightarrow ,	Bonus Held
	221 41 Semulating Brandom AlC 150
0.021	2 1900 A Joea July on Bully Both 1907
	225 70 1000101 700107 400
	Charles amount then to the little and the little
	A Equality - mades buy Bock A/C De 12204
	(compa) sugment made on subset
1	
V.	

Date_____(Page_____(

In the books of KG utd.

JOURNAL ENTRIES.	LF	1	Zin laths,							
particulars	LF	1								
		Debit E	credit E							
Bank Alc Du		75								
TO Investment Alc			74							
TO PIL APC NOS MUS	10	Premium	1.							
Eseing investment sold at projit]	30									
	x 1									
General Reserve Alc D	V	265								
7701111033	V 2	35								
To capital redemption reserve	AC	muimbes	300							
		1.051								
Equity share capital AIC D		300								
securities premium Ate" Buy Back Arc D	V	150								
	مليلة	race v	450							
LOIXOE]										
Equity shaveholders AC 008 D	V	450								
TO BANK ALC			450							
capital redemption reserve Alc D	r	225								
To Bonus shares Alc			225							
245- CHR.										
Bonus shares Alc D	V	225								
To Equity share capital Alc			225							
	394	Bonus								
se awities premium Alc D	V	150								
To Premium on Buy Back Alco	P	3	150.							
		225								
			7							
	,									



		(Page	
Q7°	nce sheet of see up as on less 20x1.	our	18	
g no: 213				
000 mis j	Premium on Buy Back.	رىدار	09	
	(50×40) 20 20 20 20 20 20 20 20 20 20 20 20 20	the	EQUITY.	I) I
	entitle 12 page 12 page 19 pag			
22,00	SIP GRRDP LÖJIGOD S))((n 2 (B)	
69,00	2000. NIL 2010000 500 230	H) }	99, (d)	
00,141	manufilmet many 29, Huideoit		2) L Worl	
002101	in the books of dee utd			
	JOURNAL ENTRIES	= 2		ein 1000
	Pauticulary 2000 A JOON	¥	DebitE	credit &
93,00	Bank Alc	1	22,00	
12,00	Profit LOSS Alc (00,8-00,21) 30NOV	þΛ	8,00	
002/01	To investment Alc			30,00
61302	Cheing investment sold at 1083			
	Human		A MADIN	
	Equity shave capital Alc		5,00	
30,00	Premitem on Buy BackAlc. Dolgo Dr		20,00	- 0
	To Equity share Buy Back Alc	00	penki	25,00
	Theing amount due on Buy Back]	1	000,001	
22,00	Buy shord of 210 6800 july pard 200	0	0,001.0	1
		-	20,000	2000
	To Premium on Buy Back. Alc			
	[Being premium on BB wloff].	NA -	margan	
	3,00	-00	× × ×	
	Revenue Reserve AC			3 00
	To capital Redemption reserve AC	a Lnr	o Finding C	3,00
	[Being amount trens, to CRR]		1 : (8)	
1				
AD 01.	Equity share Buy Back Alc Or	X 131	23,00	25,00
Outra	Cooks nousest made on Burback 7	1.30	O GNOT V	23/00
	Coseing payment made on BuyBack]			
			,	

Part of

Barance	sheet	0+	Dee	ud	as on	1.4.20X1.
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(After buy back of shaves)

(After buy back of shaves)		
Particulars DDD8 pull 90	Noteno	(Hin 000)
(DEQUITY AND LIABILITIES.	2)	77
(1) Shave holders junds		1.
(a) shave capital	1 2	22,00
(b) Reservers and sweptus.	0215	69,00
(2) Euwent liabilities	ITT	14,00
Total In the books of pecutid and all total	1	10,500
(II) ASSETS. PATIELES PATA SZA (II) 10		
a) Non converent Assets	Palet	
(a) Fixed ASSELS	Bunkan	93,00
(2) Curvent Asset (15,00-3,00)	DT Japhora	1200
by total extension Alc		10,500
LXOID at 10x1	Eseina i	
Notes to Accounts		
(2) share capital Absorption	2 prhupij	
Authorised capital: 31A 2008 pull 00	MUTIME	30,00
Issued and subscribed capital:	oT	
2,00,000, Equity shaves of \$10 each july paid	20,00	
2,000, 10% every shares of £10 each july paid	2,00	22,00
2,000, 10% every shares of £10 each july paid	H bu 1932	(
(2) Reserve & surplus De pure ou con modern	TO	
Capital Reserve Distribut 80 00 muniosa	10,00	
CRR	3,00	
securities premium 2200	Reunus	
(1els): Premium on BB (20,00)	2,00	
Revenue Reserue [99] 04 port 30,00	[Being	
(eus): tunsy to URR (3,00)	27,00	
Projet l'os AC MADOS UNO 35,00	Egwith	
(8,00) (018 on Invst		69,00,
payment made on suy soul	pring all	

100	Date
Q8.	
pg no 2	14.00 Jun Jum primps of 9836 546 T169000 2017 1/80600
	- 199 Umited tryptalies the following summerized parametric for play 213-14110.
condn:	: Nominal value of Equity share to be BB cannot
	1: Nominal value of Equity share to be BB cannot enceed 25% of its july paid up Eq sh capital.
	General Edebie au 26 mg nous Halla L'a'au riphupa Li
	Maximum Equity 25% of Fully Paid up ESC.
0.00,	shares that company = FV of each egish
(000)	can buy back we some now minimum
, h	= 25% 15,00,000
0000	C. S. HET STORE. FOR THE LANDS HE GREAT COMMENTS OF THE STORE STOR
	= 3,75,000 = 37,500 eq sh.
	an area had by the corn share round 10
93	3 x A P zoo necessary journal en mar for the above transland, 9 to 3 x)
Condn.	2º: Maximum Expenditure CFV+POBB) cannot enceed
192	25% of total own funds.
PH.	12/88/
	company's total PSC+ Fully Paid up ESC+ SP+ D.P. [GRROF] own junds = - Mis cellaneous Expenditure
	own junds = - Misceulaneous Expenditure
	2 50,000 Equity sharing city and a second se
	= 5,00,000 + 15,00,000 + 50,000 + 2,00,000
122	+1,50,000 - 40,000 -60,000
	= 23,00,000
HAM15 / 57.	HOMBERT OF TO AS POOK DAILING VOCA 2.001
	Max Exp = 25% of company's total own funds
	= 25% 23,00,000
	= 5,75,000
	But BB price is given in Que is 25 E.
1	a Davidad as of
	equity share that = BB PA(e)
	company can buy back
	= 5,75,000
	= 23,000 eqsh

	. Balance where of second as on 14 2001. 2800.
Condn3	: The Ratio of debt to equity must not enceed 2:1
	after sun BB.
moot-	Loud, I's Nowloal Mother of Edinital Thinks, to be B B L
noited	Debt: secured wan + unsecured wan
	Equity: co's total own junds cuond 2).
- J- D	- Maximum Equity - 25% of Fally Pedduce E
	company's total own junds 23,00,000
(-)	Minimum own junde reg (5,00,000)
	(1/2 0) (0,00,000)
	excess of own funds 18,00,000
riz g	1002/FE = 000/2FE = 37F50001
	10:25
	Create CRR Marexp
base	Ey no presion issue then CFV + POBB)
	CRR= FV OF ESCJ EDIMI MUO MIOT TO ALCE
	5/14/286
D.P. Carpo	+92 -10 gu bing pin = + 51428 egsh = 000 = 25
	oun junds - Mis un arreous Expenditure
	LULICO PALLE FORES OF FOR EACH OF THE
000	As per the provision of companies Act 2013 company can buy back least of condition 1,2,3
	company can buy back least of condition 1,2,3
	above
	1°e 23,000 equity snaves of £10 each at £25/shans
	Max Exp = 25% of company's total own funds
	23,00,000
	$OOO_1 \overline{c} F_1 \overline{c} = 0$
	But 68 price is given in diction 25 E
	S. Reulled Holde , Max Exp 1 11 11
	ENTER SHOWETHACK = BB PAICE
	Courband con pind pack
	= 5,75,000
	25
	- 23,000 eq sh

INTERNAL RECONSTRUCTION

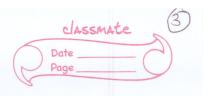
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pg no:229.								
pg no:229.	* 04							
	onaln	the books	0+	A 800	utd.		Bank Mc	
30,000		JOURNAI	LE	NTRIES	0000	0/08	OT	
		Particulars.	bunn	11 1980	409/19 t	LF	pebit E	(redit E

	on in the books of A & co utd.		Bank Alc	
36	JOURNAL ENTRIES MOSO	108	OF	
	Particulars.	4	Debit E	credit E
	6% cumulative breference share Alc Dr		4,00,000	
	TO 6% cumulative Breference ShareAlo			3,00,000
,	To capital Reduction Alc	60	To	1,00,000
	Ebeing reduction of bufference shares	135	being b	
	of £100 each to shaves of £75 each]			
	000,02/1 40			
27	Equity share capital AIC (210) Dr	DYT	7,50,000	
2	To Equity share capital AIC (=2)		oT .	1,50,000
	To capital Reduction Alc	i Lo	Being s	
	Ebeing reduction of equity shares		Ling	
	of £10 each to equity shares of £2 each	7		
	an Alc	01	o in ectors	
	Capital Reduction Alc	Э	24,000	
	To Equity share capital A/c		T	24,000
2	CBeing arrears of preference dividend		T	
	satisfied by issue of equity shaves to	úЬ	Lectors	
	the entent of 25% and balance amount			
	wained I vo six nothous	8.8	Coeffee	
Š	Bank Alc	0	T	
	Accrued interestalc	30	22,500	
	TO Bank ALC		L'autra	22,500
	[Being debenture interest paid]			
	utton Alc 07 18,35,000	b 9	a rodious	
F	Freehold Property Alc . Dr	19		
8	To capital Reduction Alc)	UT.	20,000
	[Being freehold property revalued]		οT	
	Provision for porphism deplayed	Ç	T	
	6% Debenture Alc Dr	0	1,20,000	
	To Freehold Property Alc		Being o	1,20,000
	Eseing freehold property taken over		weather	
	by debenture holders in part payment			
	of their claims]			
				-



		1		- P.CC! ON Pa
	Bank Alc 600 00B-A to 2010000 Dr	16	1,30,000	
	TO 8% Debentures AC		·	1,30,000
Badout	Cheing 8% debentures issued for cash	9		
	UE BREICHERTE SHOWE ALC DR 4,00,000	lte	www.	
8,00,000	Exechold Property Alc Dx	13	62,500	
000,000	To capital Reduction Alc		דס מש	62,500
	Theing balance fueehold property sevalu	ud]	Векла ж	
	UN TO SHOWER OF ETS COUNT	ويا	0013 . 30	
	Bank Alc DV		1,40,000	
	and To Trade Investment Alc Indians	10	quity isk	55,000
000,03	To capital Reduction Alcount	UU (93 oT '	85,000
900,000	Cheing sale of trade investments at	بلو) oT	
	projet] whom primps to nothin		Being m	
	to equity shaves of E2 earl	N)	of Eio es	
	Directors 10an Alc Dr		1,00,000	
	To Equity share capital Alcolo	إطر	apital Re	90,000
24,000	TO Bank Alcourges shorts whose	9	оТ	5,000
1	To capital reduction Alc	150	Buing a	5,000
	Beings directors claims settled]	d	Satistied	
	at 15% and balance amount	9	me eviten	+
	Capital Reduction Alc Dr		12,500	
	TO Bank Alc			12,500
. [Contract period @ 5% of contract	ΗŊ) believe	4
005/65	Bonkell Esika	ol	-	
	enture interest para]	99	pnijaj	3
(capital Reduction Alc Dr		8,36,000	
	DODO TO PAKING ALC . SIA UBROOM	Y9	ne eth old	37,500
20,000	To Goodwill Alchahad Taliga		aT.	1,30,000
	To Inventory Alc.	91	y price a	65,000
	To Provision for Doubty w Debts AC			68,500
	000 00 TO Projit & 10 SS Alc. DA 3x	D.	mode o l'a	5,35,000
11,20,000	Being assets revalued & loves	9	oT	4
	written of I wo water propagate broke	9 14	80009	
	ANE Holder in point payment	1	y deber	
	Ezmip	Ų	of their	



		19			
Q1.	Participation Area Marketine and Albertain				
pgno: 22		1) Shar			
8	Balance sheet of A & CO cand Reduced) as	on 1st.	Jan'(2.		
	Particulars as busy book beauty and	NOTENO.	E.		
	I. EQUITY AND LIABILITIES.	1,32,00			
2,69,30	a) share holders junds.	Jima			
	(a) snave capital	9110	5,64,000		
	Los consideration other man countil	issued			
	(2) Non auvent l'abilitées				
7	(a) long term borrowings	201	3,85,000		
3,00,00	6100				
	(3) convert liabilities				
200,4372	(a) Trade Payables		3,00,000		
	(b) short term promisions land once me	3.00	68,500		
10,222		se va			
1/30/200	Total	9019	13,75,000		
3/8 5/600			1		
	TT. ASSETS. OCINIUM MUST	Trens	4(8)		
005/39	(1) Non current Assets building my noi	P10 WW			
	(a) Property Plant and Equipment				
	(°) rangible Asset	4	4,37,500		
	ocofii) intangible Assets.	N3 57	_		
	Cas 728 UT-100 U	ggA +			
102 (88,5	(2) Couvent Assets	WO 13			
50,00	(a) Inventories	1019	3,60,000		
52,4E, N	(b) Trade Receivables	6	4,85,000		
	(C) cash and cash equivalents	acod n t	35,000		
		boad			
-	Total. IN	olw G	13,75,000		
			4		
0007314	Receivables	ghort	(3)		
			1		
Y			, *		

U , d	essals.	Classa	ate 9
	ats0	Date	
		6	
	Notes to Accounts:		190
	(1) Share Capital.		TT 100100
10012	Authorised share capital.	npo (p	8
3	Issued, subscribed and Paid up capital.		
	1,32,000 equity shares of £2 each july	I EQUIT	
	paid sunds	042 (1	2,64,000
102, P2, 7	Cot the above 45000 shares have been	M2 (0)	
	issued for consideration other than cash]		
-	29 Hillabil dha ruuu	n0И (2)	
3/85 006	4000, 6% Preference shares of E75 each	(a) 10	
	fully paid		3,00,000
	ent hodolyhes	(B) (UU)	
300,00,8	ade Payables	W (0)	5,64,000
(2)	long term Borrowings. 2000 word much the	W2 (d)	
	67. Deb.	2	255,000
3, 45,000	8°/. Deb 100+0T		1,30,000
			3,85,000
(3)	Short term provision 2T	DE ASSE	
	Promision for bombt for debts	(D) NO	68,500
	exty, Plant and Equipment	(0) Paup	
(4)	Tangible Assets.	or di	
	Freehold Property 3322 3 3 3 3 3	4,25,000	
	+ Appulciation	82,500	
	6) Disposed off 21322A JANA	(12,0000)	3,87,500
ر ډه,وود	Plant		50,000
0.00/55	ade Receivables	T (d)	4,37,500
00 (5)	Intangible Asset removement with the more	b) (2)	
	Goodwill .	1,30,000	
900, EF 18	(c) wield popular	(1,30,000)	_
1			
(6)	Trade Receivables.		41857000

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Pg no 231				
	in the books of Rebuilt U	d.	دورره ۱۸د	
010,00,	JOURNAL ENTRIES A MOD			
	Particulars: phase biogram	uf	DebitE	CreditE
	Equity share capital A/C or		7,50,000	
	To Equity share capital Alc	9.9	mp cal	37,500
our tay	To Capital Reduction Alc		T	7/12/500
30,000	[Being reduction of equity shares of Eso	Ó		
007,000	each to share of £2.5 each]	0		
ý	Ch systemy & laker	22	Brung	
	Bank Alc or	O.	1,12,500	
	To Equity share capital Alc		,	1,12,500
	Cheing 3 new equity shave of £2.5			
	each subscribed by 15,000 snaveholders]			
	7%. Preference share capital AIC (50) or		6,00,000	
	Capital Reduction AIC Dr		60,000	
	To 51. Preference share capital Afc(10)			4,80,000
	To Equity share capital AC (2.5)			1,80,000
	[Being 71. Preference share cancelled and			
	4, 5%. Ruegerence shaves of £10 each			
	issued along with 6 equity snaves			
	of £ 2.5 each against each purfuence			
	shave].			
	loan ALC Dr		1,50,000	
	To 51. Preference share capital AC			1,20,000
	To Equity shave capital A/C			30,000
	theing loan settled partly by issue			
	of preference snaves & equity			
	shavels			į.
	Bank ALC Dr		1,00,000	
	To Equity share capital Alc			1,00,000
3	Being 40,000 equity shares subscribed			
,	by directors of company]			

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DatePage	
3	110

	age de	CLASSA		nate
	ated ()		Page	
			8	100
				Pg 1023d
	Loan Atc by House to Wood Dr		2,00,000	
	TO BANK A/CZBISTMI JAMSUOT			2,00,000
ought E	[Being loan repaid partly]	9		
	OCO. COLET NO SIA LOJIGALI SI	40	le philips	
an.FE	capital Reduction Alc		6,52,500	
7,21,57	To Profit 1 Loss Alc nombulons 101100	0	oT .	4,57,000
2001-11	To Plant Alcono Milupo to goth	uh	re prugg	
	To Trademarks & Goodwill Alc		ed the	
9	Theing assets sevalued & losses			
	weither off].		ank Alc	9
007.01.	SIA Indian Braise Hill	101	307	
005/31/1	EU Equatry sychie of 225	20	Reina 3	
	chapted ph 12000 shamewolderd]		each cu	
	Then word of the second			
j	Change capital Alc (07) on (07)	911	V. Puploun	7
	CONTROL SUPPLIES THE CONTROL OF THE PROPERTY O		V	
000.00	Collegentary and assessed in	7 ,		
	1 Payerine Share capitanatalo)) T	
	quity share capital HC (3-5)	80	oT oT	
	quity share capital Hic (2-5) Derine share cancilled and	BAC	T T VI paud	
) ()	quity share capital +(c (3.5) Gerine share capital and exerce share of z to each		To To Sung 7/ Ex 5/ Ex 6/ Ex 6	
	quity share (apital Hic (2.5) We this share can action of lexine shares of z to earn May with 6 equity mayes		To 3 ung 77 4, 57, 6	
	quity share capital +(c (3.5) Gerine share capital and exerce share of z to each		To T	
	quity share (apital Hic (2.5) We this share can action of lexine shares of z to earn May with 6 equity mayes		To 3 ung 77 4, 57, 6	
	quity share (apital Hic (2.5) Wexame shares of \$10 equit May with 6 equity mares May with capital purpuence		To T	
	quity share capital Hic (3.5) Descrite shares of z to earn Ma: with 6 earn purposes Madrinst earn purposes Descrite carn purposes		To To Sung 7/2 Example of the color of the c	
	QUITE SHARE CARCULED AND EXERCISE SHARE CARCULED AND EXECUTE SHARE OF EID EACH PARTY OF A CARCULED AND A CARCULED AND A CARCULAR AND A CARCUL		To To S. 1. By S. 1.	
	quity share capital Hic (3.5) Werence shares of z lo earn Mar with 6 equity mares Maquinst each our fuunce A squinst each our		To End Alc. To End Alc. To End To End	
2007/02/	QUITE SHARE CARCULED AND EXERCISE SHARE CARCULED AND EXECUTE SHARE OF EID EACH PARTY OF A CARCULED AND A CARCULED AND A CARCULAR AND A CARCUL		To End Alc. To End Alc. To End To End	
2007/02/	quity share capital Hic (3.5) Werence shares of z lo earn Mar with 6 equity mares Maquinst each our fuunce A squinst each our		To E 100 E 1	
000/04/	quite share capital A(C (9.5)) Perence share canceurd and Perence share of 210 each To with 6 equity mares A aquinst each profucius Parterine share capital A(C) Sectional capital A(C) Settled capital A(C)		To E 100 E 1	
200,000	quite share capital A(C (9.5)) Perence share canceurd and Perence share of 210 each To with 6 equity mares A aquinst each profucius Parterine share capital A(C) Sectional capital A(C) Settled capital A(C)		To Enact to	
000/04/	quity shake capital A(0.5) Exerce shake capital and earn or with 6 equity in a es or agriost each perference Partherne shake capital Ac rettled cartly by income rettled cartly by income or capital Ac or capit		To Encount Encount To Encount Encount To Encount Encount To Encoun	
2007/02/	quity shake capital AC (9.5) Evenie shake capital and Eq. with 6 equity makes A agninst each purities A capital AC Settled partly by in w Settled partly Settled partly		To Encount Encount To Encount Encount To Encount Encount To Encoun	
20,000 20,000 30,000	quity shake capital A(0.5) Exerce shake capital and earn or with 6 equity in a es or agriost each perference Partherne shake capital Ac rettled cartly by income rettled cartly by income or capital Ac or capit	1 A 1 A 1 A 1 A 1 A 1 A 1 A 1 A 1 A 1 A	To Education of the state of th	

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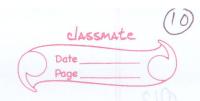
(XII.			
pg no 230			
		of 20tol	1
	Balance sheet of Rebuilt Ltd CAND Reduced?) as on	31.3.11
	Particulars 10370,000 3H0012 103216	Mote No	
	I EQUITY AND LIABILITIES	000/23	
707.00.4	(1) share notders fund.	3,00,00	
	(a) share capital	1	10,60,000
	succeeding and point up rapited	psounds	
	(2) Non current trabilities	00/08/1	
COOD, DAVE	(a) long term borrowings.	paud	2,3,000
	STEPHER CHANES OF SIO EACH WITH	000.03	
0,00,000	(3) convert l'abilitées	paid	
1.40206	(a) Trade Payables		2,07,000
	(b) other current liabilities		35,000
	ble Asketi	Jang C	
080,00,1	notal cost ices deputingen.	Build	15,25,000
000,88,0	at cost, less depucciation	Plant	
006.820	II. ASSETS		
	(1) Non awerent assets		1
	(a) Property, Plant, Equipment) Intor	8)
007.12.	(i) rangible Asset Manhoom bus Duams	2	6,33,000
	(i) tangible Asset	3	1,51,000
	Eccesh Faruvalens	(a.g.)	+> 1
005/2	(2) convert Assets	Ban	
	(a) inventories		4,00,000
	(b) Trade Receivables		3,28,000
	(c) cash & cash equivalent	4	12,500
į.		5.	
1	Total.		15,25,000
42			
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		1100
		DE
	Notes to Accounts:	
11.5	(1) share capital.	
3	Authorised share capital belles as	
	65,000 enel shares of £10 each. 6,50,000	
	3,00,000 equity shares of E2.5 each 7,50,000	14,00,000
000/03/1	(a) Share Capital	
	Issued, subscribed and paid up capital.	
	1,80,000 equity shares of £2.5 each july	
1000,61	paid up 2000 and my part (1)	4,60,000
	60,000 5°l. Prief shaves of 210 each july	
	paid up sometiment more than the same of t	6,00,000
000401	(a) trode Payables	11,60,000
000/5,8	(b) other swittent trabilities	
	(2) Tangible Assets	
000/51/5	Building at cost less depuluiation	4,00,000
	plant at cost less depulciation	2,33,000
	2T322A J	6,33,000
	(1) NON current assets	
	(3) Intangible Assets and some many many many many	
003/15/9	Trademouk and Goodwill SER SHUPARTIN	1,51,500
000,72	(ii) Intangible Asset	
	(4) Cash & cash Equivalents	
	Bank 2527A framoun (C)	12,500
Octyocal	29 rotosyn (a)	
8, 24, 290	(b) Trade Reciprobles	
00141	(c) auch & cash equivalent	
3		
000/37/5	Total T	1 2
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pgno:2	31'.			
	in the books of fortune	uto	Bank Al	
000/05	JOURNAL ENTRIES.	03	δT	
	Parti culars de la	UF	pebitE	cuditE
	51/2 Débenture Alc Dr		3,00,000	
	6% second debenture Alc Dr		3,00,000	
	unsecured creditors Alc. Dor	15	90,000	
300 76	Bank ALC (PE) SIA 1031020 SILONZ WILDY		30,000	
300,24	To capital reduction Alc	10	T '	2,10,000
>	To 71/ Debentures Alc notion	196	- parest	5,10,000
	[Being Ma simple's claims settled by	09	033 10	
	icsung 7% debentures partly and	-	V	
	balance claim warried off].	9	capital	
0.00 '07	Projettion A/C	07		
	6%. second debenture Alc of such or	119	3,00,000	
,	unsecured Creditors AIC DA not pr	10	60,000	
	TO Bank AIC			90,000
	and To capital Reduction Alc no bub	19	(April al	2,70,000
BODY	Cheing Ms Dimple's claims settled by			
	giving her cash partly and balance	69	0 N/38]	
	waired off].		RUBELL	
	unsecured cheditox Alc Dr		2,25,000	
	To Equity shave capital Alc			1,50,000
	To capital Reduction Alc			75,000
	Eseing equity shares resuld to 75%.			
	creditors and their balance claim			
	creditors and their balance claim waired off].			
	Equity shave final cautale pr		1,80,000	
	Equity share final cau Alc pr To Equity share capital Alc			1,80,000
	Cheing final call made on paytly			
	Being final call made on partly paid equity shaves]			

			Sie mnind
		1 a - n and	
	Bank Alc 1 3 man or	1,80,000	
	To Equity share final call Alc		1,80,000
COULDIEE	Coeing money received against juical	9	
	orcauje on six six	10/06/01/17	
	10 DEPOLITIE 41C DIA 31001000	10092 13	
	Equity shave capital Alc (60) or	3,60,000	45
	To Equity sharte capital AIC (7.5)	Bank Alc	9 to 1000
20,016	To capital Reduction Alc.		3,15,000
300 01/3	Theing reduction of equity shares		
	of £60 each to £7.5 each].	ering m	
,	The dependency parting and	00,000	
		8,60,000	
	To Profit 1108 A/C		8,60,000
	Cheing PIL Balance wloff against	ngu 92 . \i	
	capital aduction Alc]	נו ר פֿרורוא פֿר	
COLAR	Bank Alc)T	
BOD RE D	capital reduction Alcohologo or	10,000	
1 1 1 1 7	TO CONITAL DOIPHILD ALC	M pailed	10,000
	Cheing projet transferred to capital Reserve Alc.	N BOIVE	
	Resource Alc	Darved	
	Mada Mada		
	CHECKIFON AIC DIS 2.25,000	396073950	Julia .
	Equator since the last are		
000,02,1	capital Reduction Alc		
20054	mind chould be say		a)
	and their balance claim		
		ت طلبانا وا	
		15	
	COOLAST NO DIA TROPINO		
000'08'	Equity share capital Alc		7
	sat call made on pantly		
	LA SMANEY T	0000 Equ	
			1



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	· ·		_	1812:00184
	Bank Alch Brumpon to Wood and Or		1,80,000	
	To Equity share final call Alc			1,80,000
BARDER	Coeing money received against juical	bu	29	
	orcaude de die die die	Ш	ruds de l'	
	000,000,8 No 314 3140,000	6	1000 2 1	
	Equity shave capital Alc (60) or	6	3,60,000	
	To Equity share capital AIC (75).			9 50,000
210,000	To capital Reduction Alc.	οŦ		3,15,000
700.00	Cheing reduction of equity shares	T		
		19		
	L depentures partin and	· 7		
	capital Reduction Alco Delico Drie	واد	8,60,000	
	To Profit 11088 A/C			8,60,000
		bk	10092 1	3
	capital aduction AICI	1	IN LETTING	J 1
Dougap .	Bank Alc	q	T	
00,37.0	capital Reduction Alcohology 10 pr	0	10,000	
	To capital Reserve Alcond			10,000
	Cheina pmit transferred to capital		1 priving	
	Reserve Alc.	Ja	Dayrod	
		V		
	CHECULION ALC DV 2/25/000	b	34777.350	IJ ^l
1,50,000	quety showe capital Alc	3	оТ	
70024	apital Reduction Alc			
	THE SHOWER ESSING PO 12%			σi
	and their balance dains			
			بالمرشوط	
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	Section of the loss of) N) IBilio	3
000,02.1	Equity share rapidal Alc			
	al call made on pautly			
	T shows h		P DUSC	



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010		7	
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1 3 231.	Balance sheet of Fourier Utd CAND Reduced) as		1)
	Particulais 1051000 340112 692010 1	Note	
	I EQUITY AND LIABILITIES.		
	(1) showeholder junds	1	1,95,000
-000 T.F	(a) share capital. (b) Reserve & surplus.	2	10,000
	(b) Reserve q such that the contract of		(0)000
ý			
	(2) Non current l'abilités	3 (9	5,10,000
colina a	(a) long term borrowings summer & summer		3,10,000
0,000	(3) current l'abilités		
	(9) Other current liabilities and months po	4	1,99,000
000.01.8	(9) OTHER CURRENT HOUSINHES TO A SOLUTION OF THE CURRENT HOUSING THE SOLUTION OF THE SOLUTION		(/ (///)
200/01/0	Total.		9,14,000
	Ethiliobal Zarkali ian	4m / A	
	T. ASSETS. SUBMINIST STREET		1
in the ma	(1) Non current Assets	4 7	
OPO PP	a) Property, Plant & Equipment		5,14,000
	an roopery, riant y equantions		3/1/
	(2) Current Assets		
	(a) cash and cash equivalents		4,00,000
	(01) (03/1) (01/0 (03/1) (0]		
	Total.	24	9,14,000
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	Notes to Accounts.	18701153
	(1) Share capital	
	Authorised share capital	?
	LEWSTY AND CIABILITIES .	
	Issued, subscribed & paid up capital	
00 00	26,000 equity shares of E75 each, july paid up	1,95,000
06.61	26,000 equity snaves of E75 each, july paid up E0 above 20,000 equity snaves are usued for	
	consideration other than cash.	
The state of the s	(2) MOD ELYUNENT TROBITINES	
00.313	(2) Reserves & sweptus someon con some	
	capital resenue	10,000
	SHALON LANDANCE	
, 49,000	(3) long term borrowings 71/. Debentures	
	71/2 pebentures	5,10,000
000,010	Total	1
	(4) other current l'abilitiel.	
	MACROCHARD CHRONITOUS. 75,000	
1	creditors for expenses 1,24,000	1,99,000
180,01	W) Property, Plane & Equipment	
	(2) Croorent Assets	
004,30	Majorma in Edminateria	
ر بر روق	H LOIDT	

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g no231				
	In the books of covern utd.		the endu	
	JUURNAL ENTRIES.	19	Lutro de a	
	Particulais	LF	DebitE	culditE
	Equity share final call He or	يرنا	10,00,000	
p) 00, učq	To Equity share capital Alc	ol		10,00,000
000,000	Eseing final call made on party	01		
300,00	paid equity shares].	01		
	298201 & 62010026 6	34	Leeing a	
	Bank Alc or	Ŋa.	10,00,000	
	To Equity showl final call Alc			10,00,000
	Theing money received against final			
	cau je no se about a bree of more 10	W.	earance su	
3	beta material materia	KD.	9	
	Equity shave capital Alc 2017 1861 Dr	A	75,00,000	
	To Equity shave capital Alcoholo	119	(1) (nan	30,00,000
0,00,000	To Capital Reduction Alconomics	9	KONZ (1)	45,00,000
	Cizeing equity snaves of Eso each			
	raved to equity shares of £20 each]	yu	o nou (4)	
0,00,00	ADDITION OF THE		a) 100g	
	12% Füst Debenture Alc Dr		3,00,000	
	12% second Debenture Alc Dr	d n	7,00,000	
400,000	trade Payable Alc 19 mon Dr	مد	2,00,000	
	Bank Alc Dr		2,00,000	
400,00	To capital Reduction AC			7,00,000
	TO 14% piet Debenture Alc			7,00,000
	[Being claims of MLX cancelled to the		19 MA II	
	entent of E 7,00,000 and 14% Debenture		00 M (1)	
,	issued for balance I manual & soons, u	19	(6) (50)	
å,60,0¢€	E 1 29116 3			
	12% First Debentures Alc Dr		2,00,000	
	12% sewno debentures Alc pr	di	3,00,000	
000,00	Trade Payables Alcolonia Dr	(1,00,000	
,	To capital Reduction Afc			3,00,000
9,000,000	10 TO 14% FOURT DEBENTAGE ALC			3,00,000
٧	Cheing daims of My cancelled to			

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	Date	
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			.0177
			le con po
	the entent of £3,00,000 and 14%		
	Debentures issued forbalance]		
Ballett	Pour culaus Gebru E		
	capital reduction Alc SIA HIST LOGINDAN SI	5,00,000	
90,00,00	To Goodwill Alcus 3 mm Hung 3 ot		20,00,000
	To Projit 1 loss Alcohom lier logu	Bung	20,00,000
	To computers AC DERECKED DE LOS	bus	15,00,000
	Greing assets revalued & losses		
		9-210,0	
00,00,00	5 Equity shows since call Arc	T	
2	moneu sectived a gainst knot	REURA	
	Balance sheet of creelen uto cand Reduced) as on ?) ' '
	Particulars	notes	E
	I EQUITY AND LIABILITIES, DIA LOS GOOD SHOWS	מנטידע	
30,00,0	(1) share noiders junds. small shares of		
0,00 (7.4)	a) snave capitals & nothous & hou dos ot	1	30,00,000
	EQUITY ENGINER OF ITO EACH		
	(2) Non current l'abilités	STATE OF	
h.	a) long term borrowings	2	10,00,000
	Stipelintune Alc Dri Boologo	DILFUNC	
	(3) current liabilities SIA 3 MA 3 MA DA	21/ 300	
	on (a) trade payables. DIA DIADONO9	rad e	2,00,000
		e and	
7,00,00	TOTAL OF HOUSE ENTRY		4200,000
7,00,00	TO (41. FULLE DEGENTANCE ALC		
	Claims of MLX concelled to line .27322A.II		
	(1) Non current Assets.	your	
	(a) Property, plant & Equipment 1000000	pma	
		3	30,00,000
	(i) Tangible Amets		
	(i) Tangible Amets	1. Evil	
5	(2) Current Akkets SH Lamb nada a bho	U92 .Y.	
3,00,00	t Dep entrones Alc on 21 add on	U92 .Y.	
3,00,000	(2) coursent Akkets (a) cash and cash equivalent	U92 .Y.	12,00,000

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		\$	5600535
	- to t	In the book of MI: Ice (
	Notes to Acron	MH. BAIRIES . HM	
(1)	shave capita	Pace to colors.	
	Author is ed	share capital. seems sometime to	75,00,000
3,20,000	(%)	TO 8th BRELEMENCE Shook capital All	
000/05		used & paid up capital.	
	1,50,000 equi	ity shares of £20 each, July paid	
:	щ	Mediculation of the medicu	30,00,000
2			
(2)	long term bor	mowings.	
	00014% PULLE	pebentures of hospigan among phosp	10,00,000
2,00,00	2)	To Equality shows capital AIC C	
(3)	Tangible Asser		
		Being equity shares of £10 each	10,00,000
		संवर्षण्य कि ह्वामम् लाळाच वर्ट हर छा	10,00,000
	computers		10,00,000
	000/58 30	Compital Reduction AIC	
9 00 48		To Equity should country Afc	20,00,000
4		Bring 21379, at Enclowing any and	
	Pho	warred off and for parance 12 dec	
		Ephones of Ezeoch itemal	
		21.4 10	
0.00	000/00/8 40	SIA DEPORTURES ACC	
7-017318		To Freehold Parperty Mc	
		Bend fremold backert taperone	
		ph dependentinepolden in bare	
		payment of their dains I.	
	Don He va	NA TRANSPORT TO LINEAR AND	
24,000	006,42 10	Autau of interest Als	
			1
		Being unueret paid]	
	000.07.1. 80		
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P911025	2 %			<u> </u>
	In the books of MIS Ice utd			
	JOURNAL ENTRIES. 2000	A	NOW TO	
	Pauticulars.	LF	Debite	credit =
30/00/31	8%. Preference share capital AIC (100) Dr	09 1	4,00,000	
	To 80% Buelevence share capital AIC(80))		3,20,000
	To capital Reduction AIC	w	p pm58	80,000
	Theing preference showes of £100 each	4	000,07,1	
50,00,00	reduced to breference shares of 280		quu	
	each].			
	board wood!	. 10	tong to	(2)
9,69,00	Equity share capital AIC (10)	U	10,00,000	
	To Equity share capital AIC (2)			2,00,000
	To Capital Reduction Alc 1802	A	rangible	8,00,000
وروطرود	Eseing equity shaves of £10 each	P	ubliu 8	
00/00/0	reduced to equity shares of = 2 each]		Plont	
	2	lo ti	compo	
	capital Reduction AC Dr		32,000	
0,00,00	To Equity share capital Alc			32,000
1	Eseing 213rd of eneference dividend			
	waived off and for balance 13rd equity			
	shares of Ezeach issued].			
	6'1. Debentures ACC Dr		3,00,000	
	To Freehold Property Alc			3,00,000
	Eseing freehold property takenover			
	by debentureholders in part			
	payment of their dains J.			
	Arreau of interest Alc. Dr		24,000	
	TO Bank Alc			24,000
	Cheing interest paid]		, -	
	Freehold property Alc or		1,50,000	
	Freehold property Alc or To capital Reduction Alc		4-1-	1,50,000
Is.	Theing freehold property revalued]			

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Do Pa	ite ge		

		- E	182.00BJ
	Bank Alc Dr	2,50,000	
	To Trade Investment Alc	Balance	2,00,000
3	To capital Riduction Alc Landing	b 9	50,000
	Coseing investments sold at projet]	KTIUQ3 I	
	about months	(1) Snat	
24.00	Directors was Alc	3,00,000	
30 2 P	To capital Reduction Alc	39 (d)	2,25,000
	To Equity share capital Alc		75,000
	Ciseing 75% of loan wained and balance	(2) NOO	
2001.00	settled through is we of equity	9 no 1 (p)	
	shaves of Ezeach]		
		(B) WY-1	
YOR IN	capital Reduction Alc	9,45,000	
	To Trade Receivable Alc		1,80,000
	To inventories Alc		2,40,000
	To Profit & 1088 Alc		5,25,000
	Cheing a sets revalued & losses wloff]	IT ASSESS	
	1930 A 103 800000	00h (P)	
	Carital Reduction Alconomic Long tools with	30,000	
3/10/2008	Capital Reduction Alcassis bas 200191 1410		30,000
JUU 1001			30/000
	Coung penalty paid @ 50%]	(1) (mon	
		2,98,000	
704/20	To capital Reserve Alc	24 4 6 7000	2,98,000
305,94	To Capital Reserve Arc	2.07 ())	298/000
1004061	Cheing PlL try J. Hrodovoups was lone of	2427 (2)	
100/92	Total, lada		
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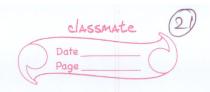
	A-14 2,50,000	Bank	
905.0-,2	Bouance sheet of Misice Ud (and reduced) as o	N 31.3.1	5
000,02	particulares sta gotto ub 12 10 1962 T	NOHNO	E
	I. EQUITY AND LIABILITIES. DO DECOMBO	TB EUN	
	(1) Shave holders junds		
	(a) share capital	1	6,27,000
2000000	(b) Reserves & surprul	2	2,98,000
976,900	TO EQUITY STIALHE CAPITAL AK		
	(2) Non current l'abilities	تعويب	
	(a) wing term borrowings	3	1,00,000
*		HOHE	
	(3) couvert liabilities		
	(a) Trade payables	apite	1,01,000
000,03	TO Trade Receivable Alc		
2,40,000	SIA LONGITOTAL		11,26,000
5,25,000	TO PROJET ELOSS ALC		
	II. ASSETS. DIRON WORD STARRA	paus.	
	(1) Non current Asset		
	(a) Property Plant and Equipment	apita).
30,000	(1) Tangible Asset DIA 1000 OT	4	6,00,000
	peracted by production of the	BEDIA	J ₁
	(2) Current Agrets		
	(a) Trade receivables	Outrigue"	2,70,000
2.48,000	(b) inventories de monages ot		60,000
	(c) Cash and cash equivalents	6 eun a	1,96,000
	Total,		11,26,000
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DatePage	

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		pg not 235
	Notes to Accounts: 10 2000 and all	
(1)	Share capital 2219THE JAMPUNT	
	Authorised share capital sessions	9
	Equity share capital ALC (100) Dil 9,00,000	
9,00,000	I ssued, subscribed & paid up capital.	
	1,53,500 equity snares of £2 each july paidup	2.071000
	Cop the above 53,500 shares are issued for	3,0 7,0
	consideration other than cash]	
	W1/3/ = 0,000 (0.00)	
	4000, Rol. Pareference shaves of E 80 each july	3,20,000
7-20/000	paid up standard succession of	
	[Bend do N Syanes Sunated del	
		6,27,000
	8°L Debenture Alc on Human and 1°8	
(2)		
	capital Reserve DIA COMMISSIONE INSTRUCTION	2,98,000
	REING FOTOL WOUND OF DELICENTURE	7(0)
(3)		
(3)	61. Depenture	1,00,000
	Oppydor A Densylvar - Drap H2	z z
(4)	Aned Adels Minimpo skonz sonskoject 192 ot	
		4,00,000
	Plant & Machinery	,
:	The desired of the de	6,00,000
	Sunday budday Alc DN 15000	
4,570,000	To capital eduction HC	
000,00	Leena total claim of cutalities andled	
	Showe surrender Atc . or 90,000	
ruove mili	To Equity snows capital Mc (10)	
7 44 Va.		
	Being equity shares tix and to	
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	capital. Reduction Alc	Dr		10,70,000	
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	capital Reduction Alc	Dr.	ובעו	9,80,000	
	To land, building &		LH	PANAUBE	9,80,000
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000.081	Balance sheet of MIS Raman (and reduced) as on . 31.3.11.			
	particulares show as sonoted	NOTENO	Z	
	I. EQUITY AND LIABILITIES DESIGNATION DOWN DO	ردرمادند		
	-(1) shareholder junds. DHA GO			
	(a) share capital.	1	6,70,000	
	(b) Reserves & surprus	_		
	20/000 4/70/000			
	(2) Non current l'abilités 000,00			
	up Rud MC (1,30,000)	Tore		
	(3) Current Liabilities (Della can)			
	(a) other current ricubilities		10,000	
	PuducHon Alc. Or 10,70,000	which		
0 00x0Fx01	o HA 2001 Total. ot		6,80,000	
	accumiated lanes whether eff	Being		
	II. ASSETS.	U		
	(1) Non current ASSES DIA GONDADOR	اعرواردا		
000/01/19	(a) Property, Plant and Equipment			
	(i) tangible de brank transport	299	4,20,000	
		og ma	NIL.	
	(2) Current Assers			
	(a) inventory		1,00,000	
	(b) Trade Receivables		1,43,000	
	(c) Investments		(5,000	
	(d) cash and cash equivalents.		2000	
	Total.		6,80,000	
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	Notes to Allowits. 2319TH3 JAMAUOT	
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3 316 (1)	Authorised.	?
CVAN ARA	I sued, subscribed and paid up	1,70,000
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	eg sh surrender equisued to credit) () () () () () () () () () (
	Limitan Smoth milanamea	
(2)	Tangisle Asset	
(2)	land & Building & Machinery	4,20,000
4,20,000	(14,00,000-9,80,000)	
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	and even a movementall	
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	17. Debenturés Alc 000 12,00,000	
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	debenture holden HC]	
	DESERTANCE HOLDER ALC DA 12/00/000	
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8	8%. Preference share capital Alc Dr	693	6,00,000	
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	To capital Reduction Alc		000003)	1,80,000
	Eseing 30% reduction in liability of		No Pa	
	preference share capital.			
	J.S.Y.	A	Tanquole	(2)
10,01,0	ereference snoveholder Alc Dr	U B	4,20,000	
	to 11%. Debentures alcono	0 ,0	OPT	4,20,000
	Coeing the issue of debentures to			
	préférence snareholders J.			
	91. Debentures Alc pr		12,00,000	
	To bebenture holder Alc			12,00,000
	Eseing transfer of 90% debenture to	A COUNTY AND A COU		
	debenture holders ACJ			
	Debenture holder A/C Dr		12,00,000	
	To Plant & Machinery.			9,00,000
	To Capital Reduction AC			3,00,000
	Coseing settlement of debenture			
	noider by also thent of PEMJ.			
	Trade Payables Alc Dr		5,92,000	
	to Inventory A/C			5,00,000
	To capital Reduction AIC			92,000
i i	Cheing settlement of ouditous by giving			
	Inventoxies			
	Bank Ac Dr		3,00,000	
	to 11% Debentures AC			3,00,000
2	Eseing push issue of debentures J.			

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	Bank oundraft Ala	L		Or	1,50,000	pqno233
	To Bank	c Alc	of ABC Hd	tale !		1,50,000
7	Coseing settlement				theo?	
	U		ZITLUISALI	ОИА	t EQUITY	
	Capital Reduction	Alc	ש ווויינק	DI	5,72,000	
000,000,00	To investor	ient Alc	Tatio	100 3	(a) Shari	13,000
000 45 1	to Projit 1	Ols Alc	Findhais B	190	(b) (Rue	4,05,000
	To capital		Alc			1,54,000
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720,000	balance wloff				500 (0)	
	capital reserve	J.	0	The state of the s		
204 HF186	toyot					
					TE ASSETS	
		capital	Reduction A	Promo	nok (1)	
	To Investments	13,000	By Prefer	ente	share	1,80,000
000,02 6	14	i.	capital A		not (b)	
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55,040		Ausu	By 9% Del	bentw	e holdeus	3,00,000
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	To capital Reserve	1,54,000	By Trade	e Pay	jables	92000
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0.00 177	Balance sheet of ABC ttd (and Reduced) as on 31:	3.11.	
	Particularis o ino to women so	Notero	E
	I EQUITY AND LIABILITIES	,	
	(1) shareholders junds.	Jiga)	
000,181	(a) share capital	1	20,00,000
G00 (2 U 1)	(b) Reserves & Sweply	2	1,54,000
000,42,1	To capital Reunille Ho		
<u> </u>	(2) Non current pliabilities	no al	
	(a) long term liabilities los books along	3	7,20,000
	[Lungare lay		
	Total		28,74,000
	IT. ASSETS.		
	(1) Non awarent Asset		
0.00,08.4	(a) Property plant & Equipment	1 oT	
	(i) tangible assets	4.	2,50,000
,	(ii) intangible ausets 1000000 2013 4110	19 01	
3,00,000	(b) Non coverent investments	5	55,000
	(2) Current Asset		
92,000	(a) courent investments of a subsequent	h at	
	(b) thren toxies (14,00,000-5,00,000)		9,00,000
5,32,000	(0) Trade Receivables		14,39,000
	d) (ash and rash equivalents		1,60,000
	Total.		28,74,000
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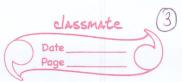


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	Notes to Accounts	
(2	share capital.	
	2,00,000 equity shares of 210 each july paid up	20,00,000
(2)	Reserves & Sweplus	7.7
	capital Reserve	1,54,000
5.00		
(3)	long term bornowings.	72000
	117. Debentures (4,20,000 +3,00,000)	7,20,000
Cur		
(4)	Pixed Assets.	1
	(i) Tangible Assets. Plant & Machinery. 9,00,000	
	(a) Adjustment on scheme of Rec 9,00,000	_
		34.5
	Furniture & Fixtures.	2,50,000
3		
	rii) Intangible assets	
	Cii) Intangible assets Patents & Copyrights	70,000
		3,20,000
(5) Mon current investments	
	(68000 - 13,000)	55,000
	and	
	op bal + 11/1. Deb - Bank of P	
	10,000 + 3,00,000 - 1,50,000	
	= (60,000 + 3,00,000 - 1,50,000)	

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	To sunday Assets	3		By sundry liabilitie	33.22	
	Goodulil	25/000		Retixement fund	20,000	
	Building	1,00,000		Trade Payables	80,000	1,00,000
	Machinery	1,50,000		001 >	0.021	
	Inventory	1,75,000		By Havi Ltd Alc		5,30,000
-	Trade Receivable	25.		CP.(.).	а	
	cash at Bank.	20,000		0.002	7	
	47 50,000			7 X 12 C	600	
W. A	to Equity share		(50,000)	2000 x 20	Caru	
	holder Alc					
1			6,30,000			6,30,000
	QL	Equity	sharehol	del's Alc		Ce
	To Equity shar	es of	4,20,000	By Equity show	e capital	3,00,000
	How Id Ala			By General Rese	erve Atc	70,000
			-	By Realisation		50,000
					-	
			4,20,000			4,20,000
	DI	10% Ru	eference	showeholdeu Afc		cr
	TO 91/ Pupleres					1,00,000
,	shares of Ha	ru° Utd	1/00	By Pruference Capital		
				Capital By Realisation) Alc	(10,000)
				39		
			1,10,000			(10,000
Å.						
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	II and the second secon					



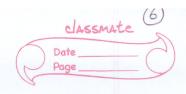
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	ond P.C.	BORA JOL	unts calculation of h	
			Churchasing Co). HUNDA	
50,000	To Realisation AC	5,30,000	By Equity shares in	4,20,000
000,021)			Havi ud postonus	_
1,60,000			By 9%. Preference shares	
-002/ES/I			in Havi Utd Alc	
1,00,000			made Riceivable	
20,000-		5,30,000	eush cut Bank	5,30,000
6,34,500	(A)			
2	De Equity s	haves in	Hari eta Alc.	oc.
(20,000)	To Have tha Alc	4,20,000	By Equity share	
(80,000)			Manyinisholdeus	4,20,000
(n054)		Edub	miller for doubling	
(NO) (401)	(8)			
		4,20,000		4,20,000
5/30/000	(8	1-A) 138	Net ASS	
	DL 97	- Ruefere	nce Shares in Havited At	'c c
	TO Have ud Alc.	1,10,000	By 10% Preference	1,10,000
, [001s	450011 J 00010011		s navenoidel Alc	
000,01	C00/Q	(809)	Gemium Olor Ge.	+ 10
9 0	4,00,000 C 41000x1		Equity showe capta	109
4,20,000	20,000	. (2-0x00r	[But Mills @ 51/2 (410)	
5,30,000		1,10,000	[4/20/000-10.5= 40/00	1,10,000
-				
				•
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		4		

MARIE

	WN1: calculation of Net Assets and P.C.	
30	Assets. (a) principal of the test of	
20000	Goodwill and proper president of north authors of	50,000
	Building las Book	1,50,000
	machinery.	(,60,000
000,01	Inventory by bros as	1,57,500
	Trade Receivable	1,00,000
000(08)	Cash at Bank 200,08,2	20,000
		6,37,500
150	ness: Wabilities I was a serone primes	
	Retirement Gratuity Fund 1 14 MA DIL 140H OF	(20,000)
129,000	Trade Rayables	(80,000)
	Provision per doubtful debts	(7,500)
	B	(1,07,500)
. andler !	200/0x/h	
	Net Assets (A-B)	5,30,000
0	DU 91 PALLORENCE Showled in 440	*
000,01	TO HOW! UP ALC INDIDUO BY 10% PRED DRIVE	
nicharge	Preference shareholders 1,00,000 [1100 sh	X100]
of	+ evenium (aloy. Ci.e. POR) 10,000	1,10,000
P.C.	Equity shave capital 4,00,000 E 41000x	00]
	+ Rupmium @ 5% (40,000x0.5) 20,000	4,20,000
000,01	[4,20,000 - 10.5= 40,000 sh]	5,30,000
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	II V	

(5)

JOURNAL OF HART UTD		
	pebit E	Credit E
Business Punchase Alc 23 The Dri	5,30,000	
To Liquidators of vayoutd Alc	9-400/2 (1)	51301000
theing business purchased from vayours]	HON2 (D)	
Jes and surglus 2 40,000	(b) RUE	
Building Alc Saturday on	1,50,000	
Goodwill Alc Dr	50,000	
Machinery Alc Dr	1,60,000	
Inventory AC Dr	1,57,500	
Trade Receivable Alc on	1,00,000	
cash at Bank Alc Dr	20,000	
To Retirement Gratuity Fund Alc	TE Verend	20,000
To Trade Payable AIC HORA HOND	0 00/1/17	80,000
To Provision for poubtful pette Afc	1 19 (B)	7,500
000 To Business Purmase Alc	apparra.	5,30,000
Theing Akets and liabilities taken over]	gi Vintang	
liquidators of vaya to Alc Dr	5,30,000	
To Equity shall capital Alc	TOWNTO	4,00,000
To Equity shale capital Alc To evel shale capital Alc	(b) Trade	1,10,000
To securities Prienium Alc	NEW (I)	20,000
[Being P.C. discharged]		
70400 10,10,000		
4		



	Barance sheet of Have ut as on 31.3.2	2001 C	After Absor	(P)
S I ISSES	Particulars.	1	3045	Ł
	I EQUITY AND LIABILITIES DIA SUO	PUHL	Businer	
5,30,000	(1) Shareholders funds of to 1000			
	(a) share capital	1 1	16,10,000	
	(b) Ruelues and surplus		90,000	
	(2) Non current l'abilités	JH.	70,000	
×	(SO) (O) (O)	31/4	Mobogi	
	(3) current l'abilities	3	2,10,000	4
8	002(f2)1 10	314	L MOHOM	
	200,00,1 40 Total.	Janvia	19,80,000	
	0 20,000	M YMD	agin at a	
20,400	II. ASSETS. 1. 27322A. II	a WASA	OT	
0.00/08	(1) Non current Assets The Slassing		OT.	
005/2	(a) Property, Plant & Equipment	Prouls	oT	
5,30,000	(1) Tangusie MA Distriction 9 229		11,10,000	
	(i) Intangible and the shuldow box	Meth	1,00,000	
	9			
	(2) Current Assets DA 1000	y 40 b	quid ato	J
900,00,4	(a) Inventory I have supply	Equit	4,07,500	
1,10,00	(b) Trade Receivables	TVI	2,94500	
00/05	(c) cash and cash equivalents	Mode	70,000	_
	sch D A ded	jh 36	prigs	3
	Total.		19,80,000	
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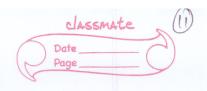
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	Date Page	
		020
	Notes to Accounts:	EPECON 60
bu (1)	ghave capital. Or bourse some viruse to Color	-
	Authorisea.	
دري.	Issued, subscribed, Paid up.	
	1,40,000 equity shares of 210 each july paid	14,00,000
3115	2100 91 Enefernce shares of £100 each july	2/10/000
513/6	paid upossers	
	Cof the above 11,100 evel shares and 40,000	
5,000	equity share were issued jor other than cash	
3	consideration].	
	NEW = 24000X 475 = 11400 EA MANES	16,10,000
	0001	
(2)	Reserves & surplus	
	securities bremiumos = 752 x000 = monor	20,000
,	General Reservice	70,000
		901000
है क्या	care of 124 large share to be usued by new	(-
(3)	Couvert l'abilités bu mond	
نوعه ال	Trade Payables	210,000
0.00,0.0	NOT ALLE (WHI) " 8140,000 9	
(4)		
C4 P E 1	Maunisery - 18 Man no routed 193	4,50,000
		6,60,000
	12/ Pred shaves to be usual.	
		11,10,000
1	6.7,200 × 100 × 1	
Mr00319	73920 x 100 x 1	
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(H) =	Transite Control of the Control of t	Class	smate (8)
		Date	
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Pg n02718		STANDONA OF MAIN	
\rightarrow		ed to meel utd & G	
	core or equity shows orse	a to near an qu	agasti ca.
	luo fits que bus	Nell Ga	2000
505,50 p.	bung www. chies ols to remain		agan.
200,000	1 year and a low world we	2,62,800 2,	75,125
	2 year		49,875
	CONTRACT PING TONORIS JANG CO	O HAL OUDSTE 111	,
-	Total and some bound are	4,75,000	5,25,000
N.		an rider on a.	2 1
Colors,	Nell = 24000x 475 = 11,400	eg shares	
		Lukpan L. S. Large M.	a her
2.60,000	Gagan = 24000x 525 = 12600		1 1
904,05	1000	Coneral Remark	·
du je S			
= 7	COLOR MANY DOUGH CLOURS	ha 100 il/1100 1	and G
)	calco of 12% bref share Gagan Ha.	to be usulo by N	enda e
GODIONS	99901 00	Nell (2-0.00
		131803111000000000000000000000000000000	augui)
	Net Asset (WN1)	8140,000	9,24,000
		Tangible Assets	-100
COLON	8°10 Return on net allet	67,200	73920
6,54,000		naminery	
	12%. Pull shares to be issued.	V	
(Doyes)			
	67,200 × 100 × 1	56000sh	
	12 (0		7
1			
	73920 × 100 × 1		61600sh
	(2 (0		
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				pg ne2 #2:
\rightarrow	couch of P.C. Now More	the books of B	01	
0		Realização		J0
3	Paymt to	Paymt in	وجلة فساعين	4
	samuladu porbana a		Sundiug Arse	OT
(H5, Fe) ₁ S	Neumann	Equity snaves	J ASSEK 15	2,85,000
		000,00,00 000,000	SHUTE ASSET 5	NUJ (H) CUM
E ROLE	a BLUE LING ATC	127. Rugsh		5,60,000
		U		
				8145,000
إلى وعامان		[20,00,000]		
	Gagan	Equity shares		3/15/000
1	deux Mc	Edmpd Stonewolf		0.0
1200,00	equity snowe capital	12% Pref sh and	mous himb	00003113
	Mc CREPENDERS)	000,00,91	old Alc	1298
302,06.8	exercise & surplus	Bu		9,31,000
	1,00,000 ÷ 5,60,000]	<u> </u>		
\rightarrow	WN1: calculation	of net assets.		
gu ,00 2		000,00/81		
			rell	Cragan.
Def.	Plant & Machinery.	BUD NO A	5,25,000	6,75,000
000,50,3	Building 2 19 19 19		7,75,000	6,48,000
	current Assets		1,63,500	1,58,600
(-)	current ciabilities		(6,23,500)	(5,57,600)
			8,40,000	9,24,000
100,001		[[8,60,000		
				4.
	est led Alc	ty shared in 8		
000,000	equity shareholdey		Bert na Ho	TO ,
oas (0 04)				oT ,
) (00 00 p	equity shareholdey			oT ,
) (00 / 1)	equity shareholdey			oT ,
) 00 CD	Managara Man	18 000,000 BY		OT .
, a23 ' 00 li	equity shareholdey			OT ,

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	in the	books of	Betty Utd. 19 10 9110	· (-			
	QL .	Realisat		Cc			
	Particulars	O Em	particulars	E			
	To sundry Assets.		By sundry l'abilities				
. 0.00	Fixed Assets 15,00,000	WHY INC	other was withes	2,00,000			
	(f) Current Asset 5,00,000	The state of the s					
000	03/2	1 BAG V	By Best Utd Alc	18,00,000			
		V	J				
900	1918						
		20,00,000		20,00,000			
0.50	1/E 2010	with the	Engan Eg				
		ty shave	holders AC	Cr			
0.00 13	To Equity shares in	١ العدل ال	By equity share capita	15,00,000			
	Best ud Alc	18,00,000	ALC CRESENOTE 2)				
000/	E ₁ P	*	By Reserves & surplus	3,00,000			
			[8,00,000 - 5,00,000]				
			MIS Calculation of				
		18,00,000		18,00,000			
to b		DOIN II	4 10				
00001			Alcyrambam & Jan 1				
000 B h		187001000	By equity shares in	18,00,000			
C03/80	000(834)		Best Utan Alcanamus				
(009-2is			SHUMBLY Tractions				
0.00145	9 .000,040						
		18,00,000		18700,000			
	[18700]000						
	1						
	Equity shares in Best utd Alc						
			By equity shareholder	1800,000			
		1 2 0 2 10 2 2	ALC ALC	111001			
		18,00,000		1900,000			



	TOURNAL AS ORDS 114					
i o	n o + a	JOURNAL OF BEST U.d.	uf	Debit E	credit E	
V٩	pate	Business Purchase Alc Dr		1 11		
	1.4.17	To liquidators of Better udate			18,00,000	
		Eseina purchase consideration			(9 / 0 - /	
	000 003			(a) Snec		
	000.00	21 - 2 - 2 - 2 - 2 - 3 - 13				
	1.4011	Fixed Asset Alc Dr		15,00,000		
>		Current Asset Alc Boll Modern of Dr.	w			
		To other liabilities Alc			2,00,000	
	00,00	To Business Purchase Alc	dne	HUHUL) (8)	18,00,000	
		Cheing assets & l'abilités taken				
	000,00,	Joven J. LOSOT				
*						
	1.4.11	Liquidators of Better Utd ALC Dr	5	18,00,000		
		To Equity share capitalAlc)	7014 (1)	12,00,000	
		To securifies premium Alc	HA	(0) (20)	6,00,000	
	000,00,0	Coeing P.C- paid]	di	not ch		
1	00000	We write (Choodust 1)	50	Stal (in		
	1.4.11	Creditors AIC CBEHELLED) Dr		1,00,000		
	0.00 ,544	to Debtox AC (Best Ud)	JN		1,00,000	
		Cseing inter company debt				
		wither of J				
	000,000	To toll				
	1.4.11	Goodwill Alc Dr		(0,000		
		To Stock Alc			10,000	
		CBeing unrealised profit on stock				
V						

	DAU 7238 40 JAW			
Bulboo	Balance sheet of Best utd as on 1.4.	11 CA	ter absorptio	m)
	particulars samuel	Moterio	8 C.Y	P.Y.
000/10/3	I EQUITY AND MABILITIES			
	(1) Snaveholders junds	6008		
		U100	32,00,000	
	(b) Reserves & Sweplus	2	16,00,000	
	000,00,21 ng 31A J922	A bax	A Harri	
\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	(2) Non awwent liabilities of 3522 A	ng xuu	0	
פןמיוננס	TO DIMER HYOUDI'LIHES ALC			
000/00/8)	(3) current liabilities (201+11)	3	21,00,000	
	OSSEM E HOLDINHEL COKEN	pna	90	
	Total.	Litrus	69,00,000	
	IDASSETS. NO SHA DO CHISE TO AUG	وسأطو	M Heber	
2,00,00	(1) Non current Assets	1		
904,0013	(a) Property, Plant & Equipment			
	(i) Tangible Asset (25/415/)	4.	40,00,000	
	(ii) Intangible Asset (Goodwill)	U	10,000	
	DOD TO CREHE HAD DE LOOP DOD	HILLAH	וויקיזו כ	
000,000	(2) current Assets 1981 314 mondain 1	5	28,90,000	
	unter company debt	pag	0	
		Mit bu		
	Total.		69,00,000	:
	000(0) NO 000	(u b(0))	1 11 10-1	
000,01	To stock Atc			
	Conscalized profit on stoil	pris s		
	Y			
V .				

	Page
	working Note: Howard on 194011
	(1) Showe Capital:
1	carch of P.C. (Net Asset Method).
	Particulars many bung say below to Eale
	Fixed Assets 15,00,000
	current Assets 5,00,000
	(2,00,000)
	Purchase consideration 18,00,000
	- Amount of equity shaves 150
	NO of equity shaves to be issued. 12,000
	Other Revenue & Summing
2	Reused value of equity share capital of Better itd
	Bonus shares
	Issued Held physical snamus (8)
	2 2000 2000
	:. Revised value = 15,000
	i.e. 15000 x100 = 15,00,000
(3)	Paurierd makes of Parameter College and the
(3)	Revised value of Reserves & Sweplus
	0000000 000000 00000000000000000000000
	(-) Bonus shares issued (5,00,000)
	closing balance 3,00,000
	La a la saline saire a sui sand to las alast levas l'a salina att
(4)	investments are assumed to be short term investments
	(-) unsteady es enoyit (10,000) 23,90,000
	in restment.
	25,40,00

		A	
	Notes to Accounts:	porking	
(1)	shave capital:	T Q	
	Authorised capital	2010	
	Issued, called up & paid up capital	Post	
0	32,000 equity shares of £100 each july	bex F	
	spaid up	32,00,000	
(0	cof the above 12,000 shares are essued	ene ene	
	for other than cash consideration)		
	Through the equility shoulds to	1	
(2)	Reserves & surplus	,	
	other Reserve & Sweplus	10,00,000	
it x	securities burnium (J.E.3).	6,00,000	(1)
		16,00,000	
,6	· EPRONO QU	nog	
(3)	coverent liability 61914 balloot		
	Best Utd 20,00,000		
	Bette Utd. 000,01 2,00,000		
	(-) Inter company debt (1,00,000)	21,00,000	
	15,000.	W 38 %	
(4)	rangible Asset = 001x 00001191		
	Best Ha > Fined Asset	25,00,000	
	Better that I sined asset	15,00,000	(3)
		40,00,000	
	ing Balance 8,00,000	0990	
(5)	Curerent Asset	unga (-)	
	Best ttd 000,00,000,000	Uos	
	(1,00,000)		
iment.	= 0.110 = 0.00 MOVO	investme	10
	(-) unrealised pugit (10,000)	23,90,000	
	Investment	5,00,000	
			-
		28,90,000	

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022.				
Pg no 272	AMALGAMATION IN THE NATUR	E	OF MERGE	R.
	IN THE BOOKS OF X LLD			
TENTH CHA	JOURNAL ENTRIES	تنكا	42 3JNQID8	
NA.			DebitE	
	Business Purchase Alc Dirigidal Dr.		53,70,000	
	To liquidators of Yud Alc		JUNY2 (LE)	53,70,000
	[Being business purchased from Yuta]	je g	HUGHZ (D)	
	000,08, P. 1 2 1 20,000 2 3 x3	JUX	988 (d)	
	Land & Building AC Dr		15,50,000	
7	Plant & mainery A/C Dr.	w	17,00,000	
	Furniture & Fixture Alc Documenton	HON	3,50,000	
	Investment Alc pr		5,00,000	
	inventory AIC BHILLION	J A	9,50,000	
	Trade Receivable Alconomia Dr	Sk	10,30,000	
	cash & Bank Alc Dr	: ما	5,20,000	
	Profit & loss Arc Dr		(1,70,000)	
	To General Reserve A/C			2,50,000
	To Export Projit Reserve Alc	a		2,00,000
	To investment Allowance Reserve Alc		27312A I	1,00,000
	To 13% debentures Alcoma mon		nold (D	3,50,000
	To Trade Payables Alco	ررزن	993(97B)	3,50,000
	cooks To other current liabilities Alc			1,50,000
	To Business Purchase Alc			53,70,000
	Being Assets & liabilities taken over	يدلي	non(d)	
	from y ud]			
	24.388.4		رى دىيەس	,
	Liquidator of Yutd Alc Or House DV	Kod	53,70,000	
	To Equity share capital AIC			35,00,000
	To 15% Prejevence shart capital Alc) r	(c) (au	18,70,000
	[Being P.C. discharged].			
	500,00, 23,1 LetoT .			
	131. debentures of yldalc pr		3,50,000	
	To 13% Debentures ALC			3,50,000
	Coeing debenture of Yuta settled J.			
Y				

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	NATION IN THE NATURE OF MERIAGO	MABJA	MA	PQ 00 2721		
	IN THE BODGS OF X HA					
	Balance sheet of xitd for the year en	ding a	won 31.3.11	(After Herger)		
3.111	3 de Particulars.	mote	C·Y	P.V.		
	I. EQUITY AND MABILITIES.	ng w	Bulliness			
3, Fe,690	(1) shareholders junds	บคับ	oT.			
	a) share capital		1,25,70,000			
	(b) Reserves & Sweptus.	2	19,30,000			
	· ·	اطنون	way k book			
1	(2) Non current ciabilities	yri nu t	PLANE & M			
	(a) ung term bossowings	3	3,50,000			
	0.00,00,2 // // // // // // // // // // // // //	51A .	Investment			
	(3) couvert l'abilities	31A-	protes uni			
	(a) Trade Payables (450 f350)	LOVIA	8700,000			
	(b) other current liability (200+150)	NA Or	3,50,000			
	(000,0V)) (YO	HA 23	OF B FRICA			
900 105 1	oly sure totals	W)	1,65,00,000			
000,00.	ext Pople Rejerve Alc 2	Exp	T			
000100	STORAT ANGLOSIAL REPORT ALC 273 RA. II	EVAL O	T			
000 105 1	(1) Non current Akets 10 km/m3d9b	13%				
200/05	(a) Property, Plant and Equipment	OFT C	T			
000/03	(i) Tangible Alberts	140	99,25,000			
000,07,8		wa 0				
	(b) Non current investments (700+500)	2491	12,00,000	<u> </u>		
		[ba	Y most			
	(2) current Assets		V.	4		
	(a) inventory (1250+950)	to 1	22,00,000			
000/00/3	(b) Trade Receivables (900+1030)		19,30,000			
000,05,2	(c) (ash and cash equivalents (725+52	0)	1245,000			
	unavaed],	ij b	[Being P			
	Total.		1,65,00,000			
	67 of Angres 60 3 3120 6000	HUHN	137 debe			
000,0218	Debentures Ac	187.	oT			
	ture of Yud settled].	rede	Leeing d			
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	3	
	DIN NATURE OF ABSORPTION	
	Notes to Accounts: Down Bo Made BHT M	
(1)	share capital 23197143 JAM9001	
3 1 (63)	Authorised.	5
	Issued, subscribed, called up & paid up	
00,0F,E	8,50,000 equity snaves of £ 10 each july paid up	F5,00,000
	40,700 14% eneference shares of 2100 each july	40,70,000
	paid up	
	Cout of above part of shares are issued other	1,25,70,000
	than cash] a show work on s show	
	PURPHUME & FIXHUME ALC DW 31/10/000	
(2)	Reserves & sweptus	
	General Reserve (500+250)	7,50,000
1,	Export Projet Reserve (300+200)	
	investment Allowance Reserve	1,00,000
01.09.1	Profit/ Wos Alc (750-170) 89 100 100	5/80,000
Liberto d	To 13' dependence of your Ale	19,30,000
	To Trade Panables Alco	
(2)	long term borrowings	
1100)	8,500, 13%, Debentures	8,50,000
49/31 10	Light rudion radion and a day a police	
(4)		
(9)		40,50,000
	Plant & Machinery (3250+1700)	49,50,000
1111405	Furniture & Finture (575+350)	9,25,000
	Element ale 29 pries	
		99,25,000
	3% desentence of your AC DW 3, 50,000	
	To 13 if dependents and	
SANIATA	[Being desenture of Yud settled]	
	minal gamagion Adjustinant Resume Ato Dr 3,00,000	
Owe	To Expend Preside Affects	
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	(b) IN NATURE OF ABSORPTION.			
	IN THE BOOKS OF YILD SHOWS	- OINHOH	,	
	JOURNAL ENTRIES			(1)
Ç.	Particulars	UF.	pebit &	creditE
	Business Purchase ALC por	dri	53, 70,000	
<u>des (as 21</u>	to liquidators of Ylla Alc	180	000/05/5	53,70,000
000,07,00	Eseing business purchased from y uta].	V	L pof of	
			gu bung	
	land & Building Alc pr	Ø	15,50,000	
			17,00,000	
	Furniture & Fixture Alc Dr		3,50,000	
×C	Investment Alc 2010 Dr	2	5,00,000	8((2)
- SD, 000	Inventory Ac (025+007) Don	115	9,50,000	
000,000	Trade Receivable (Alcoross) Dustons pr	Kri	10,30,000	
100000	cash & Bank Alc 2000000000000000000000000000000000000	J	5,20,000	
0003.2	To Capital Reserve Alc	2	Propriet Los	3,80,000
RU(08, P	To 131/ debentures of yuta Alc			3,50,000
	To Trade Payables Alc			3,50,000
	To convert l'abilités Alconso	0	wet pas	1,50,000
040/02/9	To Business Purchases Alc	18	, 002.9	53, 70,000
	Cheing Asset & L'abilities taken over]			
	2132	P A	BldTanaT	ruj
000,000,000	liquidators of 4 utd (Alc +0020) Dr		53,70,000	
000 07 1		100	Plane G	35,00,000
000/25/9	To Equity share capital Alc To 14% every every share capital		Puruni truss	18,70,000
	Eseing PC discharged J.			
000,2 V P				
	13% debenteure of yeth Alc Dr		3,50,000	
	To 13% desenture Alc			3,50,000
	[Being debenture of Yith settled]			
	Amalgamation Adjustment Reserve ALC Dr		3,00,000	
	Amalgamation Adjustment Reserve ALC Dr To Export Projit ALC			2,00,000
	To Investment Allowance Reserve Alc			1,00,000
	Coeing statutory Reserve of Yuta taken			
1	over & carried forward]			

	Notes to Account:							
	LOJIGO) SHOW (E)							
	Barance sheet of xittl as on 31.3.11	CAJter	Absorption).				
8	particulals.	Note	Lu C.Y.	p. y.				
200,000.73	I EQUITY AND MABILITIES	dujp.	000,0212					
and period	(1) shareholden junds	שעט	PU.007.09					
27766	(a) share capital	1	125,70,000					
e e	(b) Reserve & surplus	2	19,30,000					
	· ·							
×*	(2) Non awarent liabilities	-002 2	1 1911 1911	(2)				
3,00,000	(a) long term borrowings	Ú Tom	8,50,000					
000,00,2	NU I	الالاو	dund					
300,00,3	(3) Current l'abilitées			i e				
Opp /ae 17	(9) Trade Payables (450+350)	FIRENE	8,00,000					
000/05 4	(b) Other current liabilities (200+150)	NOU	3,50,000					
Can '65' '8	LENUX ALC (ADSP POPH)	با ور	ا دهوالو					
	Total.		165,00,000					
Subject P								
	II. ASSETS		,					
	(1) NON current Asset	Asset	91dJpne1	(3)				
10,00,00p	(a) Property, Plant & Equipment	hnq	2 bad					
00705 W	(i) Tangible Asset House	3.	99,25,000					
) 2.5/00c	(b) Non current investment (700+500)	Bar	12,00,000					
	(2) current Asset							
2000	(a) inventory (1250+950).		22,00,000					
	(b) Trade Receivables (900+1030)		19,30,000					
	(C) Cash and cash equivalents (7257520)	+0	12,45,000					
	ومرد بن ومرد ا		Payt to					
	Total		165,00,000					
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	Motes to Aeway)+3°.			
(1)	share capital				
		11-8-18 - m. U	e shulle of rilled o	um lug	2
N.	I csued, subscribe				?
	8,50,000 eguity	shares of 2	40 each july paid	up	85,00,000
	40,700,14% preje	unce shave	of 2900 each ruly po	aid up	40,70,000
	Cof the above	part of sho	of 2900 each july po	el	1,25,70,00
-	than cash).	0	wenu 6 com	9 (4)	
(2)	Riserues & Swep	lus.	mulaus I deerkuus ma	M (2)	
	Amagamation	Adjustmen	t Regerve	(0)	(3,00,000)
	General Reserv				5,00,000
	Export Profit	Reserve (3	3,00,000+2,00,000)	JO (2)	5,00,000
	Investment 4	Allowance R	lserue	T (0)	1,00,000
			still content lia	(d)	7,50,000
	capital Reser	elle Alc (A	bsp Profit)		3,80,000
	900 0015 M	Total.			
					19,30,000
(3)	Tanglible Asset		THE CURRENT ARET	04/11	
	land & buildir	19 (2500	+1550) 10019 10019		40,50,000
			0+1700)		49,50,000
	Furniture & F	ixture (579	5+350) museum (028+35	[d]	9,25,000
			WOUNT AND	1) (5)	
	22/62 00 0	(07P	Inventory class	(B)	99,25,000
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		yt in	cach		
	(Sonana Dall)	Ludol	(4 (
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			P.C.	52.0	10,000
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pg no273			rishti ctd. 1980 grand	
	R	ealle ation	AC	
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	Goodwill 5,00,000	9	9% DEBENTURES	5,00,000
V9078	Fixed Assets 30,00,000	114	Trade oreditors	1,00,000
	Stock 10,40,000		wold by	
	0 66 tors 1,80,000		By Ano Utd CP. (.)	75,00,000
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	To cash (Real Exp)	25,000	No later	
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	To Realisation (P.C.)	75,00,000	By Equity snaves in	67,50,000
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000,01	secured creditors	(20,00,000)	
	Balance	23,60,000	
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.000,0007	L'qui°dators Renuneration	(37,500) beateg	
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	liquidators Remuneration.	(31,238) 3	
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parent 75,000		total.	3,73,500
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pg no: 303 MIS Prakash Processors Utd. liquidatore Alc as on 30.6.17 statement showing Receipts payments Cash Bank Bal legal enpense 75,000 liquidator Remuneration 36,750 Realisation of Assets not sperifically liquidation emperse 27,250 pledged. I ability secured by floating charged. L&B. 3,00,000 PEM. 15%. Deb. 5,00,000 2,50,000 BIS Int 34,500 Patent 75,000 Stock 1,50,000 (nt but Log(8,750 3,06,250 T.18. 12,25,000 2,00,000 unsecured oreditors Sweplus from Realised @ everential oreditors 38,000 on of Assets specifically pledged. 6) other unsecured creditors 2,80,750 Ruference shareholden Calle in Avulaus on 5000 sh @ 120 6,00,000 Equity shareholders on 2500 sh @ 12.35 3,08,7 Calls from contributories 30,875 on 7500 sh @ 2.65 19,875 13,19,875 13/19/875

classmate **BANKING COMPANIES** Q15. pgn0329: calculation of Tier I ESC 48000 statutory reserve 28000 Capital Reserve 930 76930 Calculation of Tier II Revaluation Reserve 280 (154) (-) Discounting @55% 126 calculation of Risk weighted asset % of Risk Particulars RWA Amt 480 0% Cash Balance RBI 20% Balance with other 1250 250 bank 2850 20% claims on Banks 570 100%, 9Ht pag other investments 78250 78250 Grananteed by gov 0/ 12820 01/ Guaranteld by public 70210 sector 100% Prunises, jurniture 18200 18200 Fix Hure

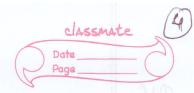
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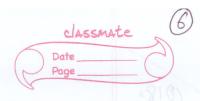
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	other Assets	20120) I J	100%	00110 20120	<u> </u>
				<u>-</u>		
	Acceptance,	3702	50	100%	370257	5
		76900			statutory	
	(etter of veed	it osp		EKLLK	Capital Kus	
		76930			10,07,8	90
	capital	Adequacy	(api	tal Pu	notable	0
	Ra	tio	RUL	uligh	ted Asset	
	,	030	3.1.	وليوس	Revolukation	
e	,	(151)	= TiPL ?	D + 716	UT X100)
		126		2 WA	X (00	
		HANK DOH	= 769	30 + 12	£ × 100	· -
Λ.	N.S. E.N				MAKIN CONTOURS	
	N S AN	70 01-				
		Vini	2947	- Jn C 6	1000 B	
				0,07,890	× 100	
		100	00.01	Xanto	dfiuu menius	
	<u> </u>	1,02	92.31	7.645%	£ 7.65%	
	-			, 0 () (.		
	Comments	Vas	780	inka	Claims on Br	
	- Commune	1/03	0202	80110	70 10 2(111210	
	AC DAY HAD	VVII DOMORO	da Hane	OL RAC	EI COMMITTE	2 F.
0.2	As per the	201111111111111111111111111111111111111	TO CAPIL	ld he	atteast 9°	7.
	capital Ade This con sufficient o	gaary ra	non il	ont m	arotarorog	1
	on INCS CON	anital ad	20110111 0	atin-	aa700a31079	<u> </u>
	safranc (aprica Hec	egaay r	Vilelina	H MANNON	\
	1	10	01201	Propie	FUGRANHERS WI	
			4		10004	
			22.553.5	S 18 =	.0	1
0.0	8 1 .	001	8200	3101410	mil Bsiming	
					P(x Hurd	
		001				
. 0.25	1521					

Q16.	•F1()
Pg no 329	29 no 330 s
V	
MOTHER	calculation of Income to be recognised per the year
	ended 31.3.11. I show how were to the
נענוסה	Particulars Performing Non-Performing
Agrt	noteword Assets Assets
10.0	cash viedet & overarages 1800 beach 70
1	
0.03	Term 10an
	Bill Purchased & Discounted 700 hopsan 36
. 00	175 008 2980 + AU 146
	= 3126
OHS	3 yri 600 40%
->	Income from performing Asset should be
2.00	recognised on 'ACCRUAL BASIS' (i.e. Int earned)
->.	Income suom non performing Asset it should be
ma e	Income from non performing Asset it should be recognised on 'CASH BASIS' Cire. Int received).
Kunud	Note: substandard and doubtful Asset are
	bunnes pulled 30 of a
9	
* '	



pgno3	30%				eg no329 t
×15311	calculation	+ Browsi	ion to be	shown in the	Profit / LON
	Alc of a com	mer u°al	bank.	ded 313-11 -	09
pruma	loans & Advance	es mag no	Ein lakens	70 of	Provision
14	12A	24922 A		Promision	Amt
	standard.	0081	5000	0.4%	00/20
	sub standard.	Q3 H	4000	15%	OT 600
	Doubtful.	700	pelunonFio	11 Purchasea E	118
	1 yr	2980	800	25%	200
	3 yer	+> to A	600	40%	240
, (73 yr	, 515 V	V .	100%	200
	10SS Asset	assa poi	1000	mail 00% mas	1000
.(to the xicelyed	3 1212	AS WEAD!	us reginiform	2260
	Note: subst	andard e fully	and doubt	fur Asset are	e assumed
	1				
			4		
2					
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1					



Q190		(8) V)					
pgno330							
0	calculation of Rebate on Bills discounted on 31.3.	12.					
	/						
NO.	Amt of Bill pue pare copate No of days 7.	Rebate					
	Doubley period = more than sizes.						
1.	18,25,000 5.6.12 31.3.12 66 12%	39,600					
00	100/21 = 1001 X000,000,21 = [24/25] DISLA WHOULD						
2.	50,00,000 12.6.12 31.3.12 73.	1,20,000					
000	(20/03) (2) (2) (3) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4						
3	28,20,000 000 25.6:12 31.3:12 31.3:12	93,201					
000	John Charles						
4.	40,60,000 6.7.12 31.3.12 97 16%	1,72,633					
	DOWNSHUL ASSECT [7344] = 20,00,000 x100/ = 20,00,000	4,25,250					
	DOUBLIN ASSET (UNSELLULA)= 50,00,000×100/= 50,00,000						
	Rebate on Bill Discounted Alc Dr 2,21,600						
	To discount charges Alcon 200 (2) 21,6	00					
	Eseing opening reporte recorded & treated on income	for					
l.	financia year 11-12].	0					
	(2000000 (25) 000,000 (25 fimil XOM (a)						
	Bills Discounted & Purchased Alc Dr 137,050	00					
	TO Bank Alc (1,26,48,3	350)					
	To Discount charges Alc 1						
	Cheing bill acicounted & purchased awing 11-12].						
	Discount charges Alc Dr 4,25,254						
	To Reporte on Bills discounted AIC 4						
	Eseing closing rebate created].						
	Discount charges AIC DV 8,52,996						
	TO PIL AIC 8	152,996					
	[2/21/600 + 1,056650 -425254						
	2/21/600 + 1,056650 -4,25254 0 p distel cl.						
	C.Y.						
	Eseing balance in discount charges ty to PIL Alc]	1,					
1							

Q20.

W20.							
Pgn0331:							
9MJJJJ NG	a) Bills for	collection	n Casseto Alc.	(3)			
the out	TO Balance bld	7,00,000	By Bills for collection	47,00,000			
Hive	e value of the sec	ADUO TI	Alc (cliab)				
+ duk	TO BILL JOY	64,50,000					
	collection Alc		By Bills for collection	5,50,500			
ueld	m (liab) 3 boop 8	teated a					
	okkownted Atc.	N18 00	By Balance ud	48'			
20,000	By Balance bld		Menne E brown /	(8,99,500)			
		0004	Boroula ng	DT 512 TO			
		71,50,000		71,50,000			
20,000	20,000						
	Bills for collection chiabilities) Alc						
	to Bells for collection	47,00,000	By Balance bld	7,00,000			
8,00,000	(ASSET) WOOD A VE	H1 G00 90 8	O PILAIC . 9	31-31211			
	TO BILL for	5,50,500	By BPILS for collection	64,50,000			
(000)	collection callet)	1-11	CAsset)				
	du count d AIC						
	to Balance bld	18,99,500					
G00 /90 /J		000/90/3					
		71,50,000		71,50,000			
	6 Acceptance, Endowement & other obligation Alc						
				11 12			
	To constituents, liability	3	By Balance bld	14,50,000			
	Acceptance, Endowement		D	1.1.000000			
	to constituents liability		By constituents trability for acceptance &	44,00,000			
	Acceptance endoxement		and acceptance &				
	To constituent liability	1,00,000	endousement				
	Acceptance rendominent						
	To Bou ance ad	(22,50,000)					
1		58,50,000		58,50,000			



				TEEOUBA
	(For classifying too	ans as	july secured or or	nerwise
1,00,000	the value of the	ne secur	ity as on the lost of	date of
			The value of the se	
			e loan and the inter	
307 (02	comportably.	9	whethon He	
	Hence it is to be	A treated	as good & July se	ewild.
Q	(a). 510 SIGN Repate	9 00 Bi	ils discounted AC.	
11-12.	To interest & discount	(6000·)	1.4. By Balance bld	20,000
31.3.12	to Barance ud	14000		
000/03	7	000,02	T	
		20,000		20,000
	THE (MAHNIGORD) U	oitue Has	MA BILL YOU	
000,000	Fl bld who wo the	rest & D	iscount Alca, 2118 o	The same
31.3.12	TO PIL AIC	98,06,000	1.4. By Balance bld	98,00,000
300,07	y Bills for commeton for		S BUT YOU NIE	
l k	(Asset)		11-12 By Rebate on Bills	6000
			discounted Alc	1
		(002,199,213	o Balana 61 a	
		98,06,000		98,06,000
201/03	1 T	000105	17	
		A		
	NEW DEMOCRACION ALE		Micabial Similaria (9)	
000,02	by Balanu bid It			
	7 3 6 3 1 W M M	1 1000/004	o coustifrant Thankit 50	
	510 516160		Acceptance Cudoximine	
00/00/	y construction is maxima and	8 000,000	ALLEPEANLY ENDOMERNE	T
00/00/		8 000,000	Acceptance Endowant 10 and 10	T A
000/00/	y construction is maxima and	8 000,000	HUEPTUNG FORWARD O CONSHIPMENT MADE CONSTITUTION O CONSHIPMENT MADE TO CONSTITUTE TO	T A
000,000	y construction travelly 44 or acceptance 6, 1	8 000,000	Acceptance Endowant 10 and 10	T A A A A A A A A A A A A A A A A A A A
000/00/	y construction travelly 44 or acceptance 6, 1	8 000,000	HUEPTUNG FORWARD O CONSHIPMENT MADE CONSTITUTION O CONSHIPMENT MADE TO CONSTITUTE TO	T A
,00/000	y construction travelly 44 or acceptance 6, 1	8 000,000	HUEPTUNG FORDSHING 10 O CONSTITUENT FORDSHING 10 CONSTITUENT FORDSHING 10 EURPEANG FORDSHING 10	T in the second
000,000	y construction travelly 44 or acceptance 6, 1	8 000,000	HUEPTUNG FORWARD O WASHFUNK LICHING 10 CLEPTUNG FORWARD CLEPTUN	T in the second
,00,000	y constituents masifity 44 constituents endorsement	8 000,000	HUEPTUNG FORDSHING 10 CONSTITUENT MADRING 10 CONSTITUENT MADRING 10 EURPLANG POLONOMENT EURPLANG POLONOMENT EURPLANG (22)	T in the second

Q21.

Q21.			~	
gno:331: In the books of zed	Bank W	d ?	schedudeig	
Projet and Loss ALC for ye				
(DE) Particulars mossibility	la nos,	ch No.	0d.C.Y. 20	P.Y.
(I.) INCOME			,	
Interest Earned.		3	8,830	
other income	1	14.	220	
12 MOLTO	tal.	(A)	9,050	
220			OTHER	
(II) EXPENSE				
Interest Expended.	1	15	2,720	
operating expenses		16	2,830.	
Provision and contingencies ((NW)		251395	
	Interest	8.5	Juneduile 1	
7 2720 1 1 1	otal (B	8,063.95	
				1
(III) PROFIT/LOSS				
Profit ((1013) for the year end Profit ((1013) by.	ed (A-B))	986.05	<u> </u>
Profit ((OLS) by.			NIL	
	Tota.		986.05	
232 n34x 3 Puis	WHOGO	š (8)	1 Junpuli 1	
	Bup en		OPEN CALL	
Transfer to statutory Reserve	le (25%)		246.625	
Transfer to statutory reserved to Balar	cesheet		739-425	
				<u> </u>
088c 10toT			986.05	
	-			
1				
*				



		-		1 1/2/1
	schedule 13: Interest Earned.	the	al .	3 TIES: OU DO
	interest and discounts of the		8,860	
Pγ	less: Rebote on bills discounted	DR((30)	
-			MO)NI (TW
	7040	ap	8,830	
		1000	other I	
-	schedule 14: Other Incomes.			
	otheu		220	
			EXPENSE	I
	eended. 15 2,720	x3 s	Interest	
	10882 31 19209x Tot	-al	220	
	und contingencies (WN) 2 51395		Prouisto	
	schedule 15% Interest Expended.			
	Interest enpended		2720	
	2	200	T17059	
	ICH FUE HEAR ENGED (A-B) ASE-OZ	(80)	PROHE IC	
	Ald To	tal	2720	
	TO ARP LUGOT			
	schedule 16: operating expenses.			
	operating Expenses.	SITA	2830	
	Transparante (25%) 246 625	ot	Transpa	
	ransport to Balance such 739-425		Boyanc	
,				
	70.33P	tal.	2830	
1				

pg no 332. New Generation Bank utd Profit/10ss AIC for the year ended. Particulars CY, (I) INCOME 13 37,01,738 Interest Earned 4,55,000 other incomes. 41,56,738 Total II) EXPENDITURE 15 2037452 Interest Expended 480286 operating Expenses Provision and contingencies [500 000 + 150000 1300000 + 650,000] 3817738 Total. (III) PROFIT/ LOSS. Profit((oss) for the year Profit((oss) brought forward. 339000 339000 Total. TV) APPROPRIATIONS Transfer to statutory reserve [25%] 841750 Transfer to other reserves Transfer to Government / Proposed Dividend 100000 (154250) Balance couried over to Balance sheet 339000

			022
	schedule 13: Interest Earned.		188 00 60
	interest and discount earn Hed 3705738		
	t opening Resate (15000)	Prafit	
	topening Resource (16000)	3701738	
Ya (-) closing Repate (16000)	BMOINT (I	
	Easin ed	TO HONGE	
1701,75	1811	other	
30 327		3701738	
7/32/1	10/07	-	
	61400, 1000000 3901	D EXPEND	I)
	schedule 19: other alcorne.	190000	
C7 P4 80	commission, enchange, brokuage	65000	
180256	Rent Received.	200000	
100092	Profiton sale of investment	020010	
	[000,523 7		
8E4 E183	Totul Totul		
),),	4 55000	1)
	FOR THE HERE		
39000	Frended (NO	Parith	
	schedule 15: Interest Expended	2037452	
39000	interest paid on deposits	2031932	
	,) AP PROPRI	VIII)
02F15	to scotutory recome [25/]	2037452	
	to other resumms	1000 0 VT	
0000	to Government Papposed Dividend , 10	Challed .	
6254	schedule 16: Operating Expenses	2 0000	
0008	calaries & anowances	2 00000	
	pieletors fel and allowantes	30000	
	Rent & taxes paid.	60286	
	1.00	60206	
	Postage & Tellgram.	20000	
	persuiciation on bank's properties	30000	
	pepaiciation on banks properties	40000)
	statutory experses	4000C)
	Statutory enperses Ryeliminary enperses	40000)
	statutory experses	4000C	

NON-BANKING FINANCIAL STATEMENTS

	Asset	Advance	NBFC	-SI	NBFC-NSI.	
HINE OF	40 377 130	WGMA	0/0	E	70	E
Julyon	Prouding	DO ALE	Over due			
	Standard Asset	8400	0.40	33.6	0.25	21
Jihi	0 8	2002	mst ofqu	Nais	LD TEUN	
	sub-standard	910	10	91	10	91
PAG	Asset	2410	Por 24m	9001001	ourned t	N.
					V	
512	Doubtfu Asset	12.20	For 30M	. 40	ويسأوريرما	9
	secured up to 1 yr	160	20	32	20	32
P.52 H	YOT	499	For 4 SIM		O A	
	1-3 yer	70	30	21	30	21
12069	0					
	73 yr	20	50	10	50	10
	unsecured					*
	Doubtur debt	87	100	87	100	87
	O O					
	loss asset	24	100	24	100	24.
				298.6L		286L
				-		
				-		
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		ı				
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Q6.

3	Assets	3	Periods	Amount	70 of	Amtof
	1100		over due	(Zin Cu)	Provision	Provision
1	70-0	33-6	0.40	ooks 39	S Parapara A S	
	LCD Teli	vision.	upto 12M	20123	0	NIL
11	0)	FΘ	01	010 0	cub-stronga	
	wasning	Machine	For 24m.	2410	(0'/. MA	241.
	Refuiger	ator	For 30M	1280 10	NA 40% ANOC	512
22		32	2.0	210 160	Han permiss	
	AC		For 45M	647	70%	452.9.
22	98	21	3.0	OF	1-3 yr	
					(3)	1205-9
101	0.5	0)	02	20	73 ye	
	2.0					
					pannstur	1/4
48	100 usig	+8	. 001	. F8 4d	no mhan ag	
, U <u>c</u>	001	24	001	24	1984 ASI	
798		79.8bc				
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CONSOLIDATED FINANCIAL STATEMENT 014 pg367 (Ziniakus) Cost of contectials Particulares Pareti culares 96.95 70,00,000 By share in ESC to Balance bld By share in one acqdir 7 [3500000 x201.] To capital Reserve (33.95) 103.95 103.95 WN: Fixed Asset 120 + 20%

Fixed Asset 120 + 20% 144. Investment 55 -10% 49.5 Current Asset 70

10 ans & advances 15 (-) 15°l. Deb (90) current liab (50) 138.5

wn: Dividend.

cost of shares = 70L

fv 20

: No of shares = 3.5L

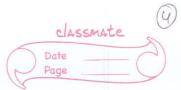
Div plsh = lox20%

2 pish x3.5 L= 7 L.

	CLASSM	ate 2
	Page	
		<u> </u>
r Lug	E	Z
Mg.	DUSK PT	7,14,000
× 99 ×		9000
		7,23,000
Lo f	34000	
off	30000	(64000)
00		6,59,000
100,1	tie assur	ned tenat
old o	out deve	ing the
	ninuente	
	the sal	
n m	ade jor	the same.
		<u>, , , , , , , , , , , , , , , , , , , </u>
4 150	reka i	
ua d	25,8 0 L	
000	3-7-1-1-1	

Q15. 199.367 Adjusted Revenue Reserves of Bitd Particulais. Runne Reserve as given + Provision for doubtful debts [8,91,000 (-) reduction is value of inventory Advertising enpenditure to be who Adjusted revenue reserve Note: since Bitd follows FIFO ba opening inventory has been so year 2015. Therefore reduct would have been taken can tence no adjustment has bee

	Restated Balance sheet of Ble	d 191014	
	as at 31-12-16		
2003.74	Pareti cularis	NoteNo	E
I.	EQUITY AND LIABILITIES		
	(1) share holder junds	والاعراط	
50,25	(a) shave capital	r, <u>r 0</u>	500000
	(b) reserves & surplus	1	659000
	(2) current vablichies	HJULIE	
,	(a) shout term borrowings	2	170000
	(b) Trade Payables		494000
	(c) shout term provision	3	430000
	0.20 mg/k	0122	
The same	Total.	Paga (n)	2253000
T	ASSETS MALIA LINE PLANT	thates (7	
0.3021	(1) Non current assets	נאגעף מ	
	(a) Property, Plant & Equipment	ADDITE.	
	(P) Tangible auet	4	224000
	(b) Non current investment		400000
	(2) Current asset		
	(a) truentouies		708000
	(b) Trade Receivables		900000
	(c) cash & cash equiphalent		3000
	(d) other current aggets	5	18000
(b	Total.		2253007
9	Total.		2230
11			



	motes to Accounts	
100	(1) Reserves & surplus	
1.3	Revenue Reserve (Rejer adj Rev Res of Bitd)	6,59,000
	Zaitliani Qha ytiuba	T
	2) short term Borrowings	
19 317	Bank ouerdrage	1,70,000
July 1	Lucanos a Estados de la	
	(3) shout term proutsion	
100 - + I	evousion for tenation	430000
W-FAL	La product (e)	
	(4) Tangible Asset	
	COS E 3,20,000	
	(96000)	224000
	(5) other current Asult.	10
	erepaid enperse cayter adjusting admertising	18000
	enpenditure to be written offeach year).	
	the support of	
_(P)	distributed a transport of the fight	
	Augus Indonesia (E)	
gheney		
Oue-of	asignavi sa taj li aktor filodi)	
on F	(f) roots & rich & pg viktroon t	
Olman	T. Marke proposed regular (b)	
10/163-017	LoroT	

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Q 13

pg 366. Consolidated enofities sita for the year particulars	ics alc of Hitd is	g its sw	os idiany
Consoli°dated evofillio sita forthe year particulars	es alc of Huld a ended 31.3.17	g its sur	os idiany
seta for the year	1 ended 31.3.17	מבענות בכל	
particulars	9.5		
1 001100110 11000 - 20110110		Motero	E
1. Reverue from operation	ons t		5865
11. Total Revenue		41.5	2862
III. Expenses			
Cost of Material pur	ichased 1 consumed	3	1,180
changes of truentoxies		2	(1196)
Employee benegit en		4	950
Firance cost		6	150
pepulciation & amou	etization enperse	7	150
other enpenses	k, t)	5	535
Total enperses	Ser	72	1769
0021			
IV. Projit begove 7 ax (11-11)	nwydd (d	4096
V- Tax Expense		8	1400
The same of the sa	datain Carre	13 7211J	8
VI. Projit after Tax		uu H	2696
200		terry	
0.00			
10 - 10 O HH min	titly our such	lanus (Pa	
	boal simply		
0.058	. b		
002 001	bg	1507	
DEVI			
89309	e benejit gene	الاسولوم فا	
	ق دهادی، بندی	Books	
30%	6:	U H	
	b	บว	
25 6 25,			
7 2 Y Q 2 Y			
7 2 Y			

CIASSMU	ate (t
Date	

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			4/E [2][]
er U i	Notes to Accounts	I Thu	
4	Revenue from operations		
	sales & other incomes	2019 2019	
5 2 9 1	Huta eronovani roma wa	5000	
3 2 3 3		1000	
		6000	
	c) enter company sales	(120)	
	consultancy jees seceived by Hith from site	(5)	
	Commission received by sud from tuta	(10)	5865
	COMMINISTON SACRET	808	
	Lacronia in Lacron Hami	na a d	
2	inverse is muestory	1000	
	S Utd 10 10 10 10 10 10 10 10 10 10 10 10 10	200	
	3 444	1200	
	111 20/10 A	(4)	1196
F	- urualised pugit 24LX 20/120		7061
		AT N	1
1	beautiful for the second description of the		
3.	Cost of Material purchased/consumed.	800	
= 1 1	Hướ	200	
	s Ud	1000	
		(120)	880
	niver enpense (prod?)	(000
	pirect expense (prod?)		
	HULD .	200	3330
	setted	100	300
			1180
4.	Employee benefit & emperses.		
	mployee benefit & emperses. wages & salavies		
	Hud	800	
	sud	150	950
1			

classmat	e D
DatePage	
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			Pager
(5)	Other Expenses		
	Admisistrative Expense.	الضماك	
14	outeurd Hilliam !	200	
	SULD ENTINEAR ONA	100	1
	ועול פנו נעוו בע	300	
T 3/ 5	(-) consultancy fee received by tuta promoted	(5)	295
- 11	Lu gan p Man	(12)	
7515	selling & pisperibution Enpenses:	an Mag	
	Hud kallanani an	200	
	SULA	50	
A	COLLEGE TO THE TAIL IN	250	
	e) commission received by sted from Hited	90 (10)	240
	Commoscoly yaccords and a later leaded and according	9740 (5)	535
(6)	Finance cost		
	interest		
	H Utd	100	II
	s it d	50	150
	ITO PROSECUTA DE LE LETTE	angel (0)	
(7)	pepulciation & Amoutisation	rot (h	
	pepauciation	95113 I (A	
19-27	HULD	100	
ri le i	sud well-some sh	50	150
dat at i	24 palayonga mana 3	13057 1711	
(8)	Proulsion jou tan	9m) (11)	
	H Utd	1200	
3571	Sutd	200	1400
	Note: sirce the amount of dividend	receive	d by
	tuto for the year 2015-16 cs no	t gives,	ithou
	not been deducted from sales	& other	iscome
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Consolidated Einancian Statement as at 313-17 Particulaus I EQUITY AND LIABILITIES. (1) Share holders funds. (a) Share capital (b) Reserves & scurplus (c) Minority Interest (a) Trade Payable (b) Shout term provision Chory for tan) (855+394) (c) Other convent washinds (bir payable) Total. II ASSETS (1) Non convent Arets (a) Property, Plant, Equipment (i) Tangible (b) Convent Arets (c) Courant Arets (d) Shout term provision loan & advances Total (d) Shout term provision loan & advances Total				WIZ
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(2) Reservees & surplus		
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(3) Trade Payables	Pargl 11044 instD	
Trade payables	(1461+854)	2315
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(4) Fined Assets P, P, E		
	aurica to constant fallas	2718
Plant & Machinery Frumiture & Fittings		9805
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(5) trade Receivables	A 0.0 F	
trade Receivable	2 (2600+1363) WINDER	3963
Bills Receivable		514
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	consolidated PIL			200	1 - 0 - m 6
	I. Revenue from operations	900000	9 50000	(60000)	1790000
	II other Incomes	3500	_	-	
					100
	Total				1790000
	III. Expenses				
	purchase of stock	500000	60000	(60000)	1040000
	Employee Benezit Empense	100000	150000	-	250000
	Finance cost	12000	12000	-	24000
	other expenses	•			
	General Expense	80000	60000	_	140000
	Crencial Expense Bregerence dividend	-	7 000	(3500)	3500
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PARTNERSHIP ACCOUNTS

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		CODIT Stronger's	[-]
		IN PP	Vi
		(00f) Norman's	
		Door GWerkoopp	
SC PIL	- (619)	Paul to A ₁ B ₁ C (1150)	
MIL	0017 0006	រិក្សា	
		0237 (0037-0748)	

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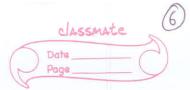
Date Page

Q21

<u>Q21</u>										
903958	2 As preaviour atto									
0	statement showing	g disturb	nothin							
3-	particulars.	Creditors	BISLOON	Als capital	Bucapital	c's capita				
	Barance Due.	16500	4500	15000	7500	15000				
	on 1st installment	πď	3 fA 31	Ogn right						
	amt with him	ala Ing	<u> 180</u>	χT						
	(275+18650) 18925	STA WORTS	Jan 2/11							
(-)	Dissol emp (3000)									
	15925		o gude 4	Indig	119712					
(-)	c's rem? 1% (187)	era po	JAGA L N	estil j						
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(-)	paid to cus. (15738)	D	ų							
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	2nd install 17,320		L	O'H_E9	to Higher					
(-)	c's sem^1/. (173)									
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6	paid to us (162)	(162)	1							
	tons) to PIL.	600	M							
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(-)	paid to Bisioan (4,500)		(4,500)							
	Amt avail for 12/48		niL							
	for dist	308	COS.	g stri	الماليات وفي					
(-)	0 11 0 0)	008 7	o de los	gas gin					
	(12,485×10/110) 11,350		200	JA WH	gs cap					
(-)	Paid to C (WH1) (3750)	2009	عواقا خار	14 0		(3750)				
	7600					11250				
(-)	Paid to A & C (7600))		(4343)	_	(3257)				
	194:3 NIL.			10657	7500	7993.				
	3rd install 10000					-				
(-)	(15 sem 1/. (100)									
	9900									
(-)	c's ren 10% (900)									
	(9900×10/110) 9000									
Θ	Paid to A, B, C (1150)			(657)	-	(493)				
	in 4:3:			10000	7500-	7500				
	(8750-7600) 7850).								



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	17.5	6930	1250	unua p	awat 145		
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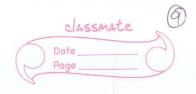
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	A B C
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	Capital Projet sharing Ratio. 3750 2500 5000.
0).	Taking Bis capital as base 10,000 7500 7500
	Encess of A's cap & c's cap 5000 nil 1500.
F)	PSR. 4
G	Capital Projit sharing Ratio 1250 2500
H)	taking A's capital as ball 5000
	ences of cis cap nil 3750
	SWI II
111	Therefore, firsty £3,750 is to be paid to C then A &C
7.14.	to be paid in propostion of 4:3. upto 28750 10
	bring the capital of all partners ABICIO proportion
	to their projet shaving ratio. There after balance
4162	will be paid to their projet sharing ratio 4:3:3. 10
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in the BOOKS of MIS LMS. P9395% Statement of Pieceneal Distribution (H.R.C). Particulais Creditor Amount Bank L M L's 10 as Loan capital Available capital capital Barance due 500000 500000 10000000 1500000 1000000 200000 500000 1 stinstallment (100000) Er lig emp 400000 6) payt to US (400000) (114286) (285744) & Bank wan 214286 1000000 1000000 500000 0215 NIL 85 714 1500000 2nd instal. 1500000 (300000) (85714) (1) pay to as 614280) & bankloan Bardue 1200000 NIL NIL 1000000 1500000 1000000 500000 (10000000) E) LIS wan (000000) NIL 2000000 Bai dell 1500000 1000000 (00000) () pay HoL (WN1) (200000) (200000) NIL. 1300000 50000D 1000000 3rd Wet 1500000 (-) pay tol (LONY) (300000) (300000) 1000000 1000000 5000W 1200000 Bal dule 6) pay (10,00,000) (500002) (5000002) 500000 500000 Bay due 500000 2,00,000 Spay to all (2,00,000)(66,667) (66,667) (66,666) NIC 4133,334 4,33,333 Bai due 4133,333 4th install 30,00,000 (1000000) (10000000) (pay to all (10000000) (30,00,000) 566666 Realis ation 566667 586667 profit und topic 5th Install 30,00,000 =) pay to all \$0,00,000) 1000000 1000000 1000000 Realization Brotit ud to pauseus 1566667 1566666 1566667

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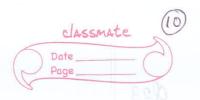


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	To machinery	1100000	arine contextbirmed	
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	business]			
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Q24

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	(1) Adjustment in regard to Goodwill							
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	(2) Adjustment in regard to revaluation of assets							
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		0	()	8000)	(2000	6000		
				Cr	QL	Qr.		



	No. of the control of						
	(3) Ascertainment of brofit for the year ended 31.12.11						
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-1_	Projit bejone charging int on bal due to A's enecutor 32000						
MUCCLI	() interest payable to A's enecutors						
	From 1.1.11 to 30.6.11						
D. Survi	from 1.7.11 to 31.12.11 2575 (5575)						
DUOLET	Barance of profit to be snarred by RGC 262425						
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5 70 17 11	(4) Balance sneet as at 31.12.11						
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	(5) Realisation Alc						
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	2) Adjustment in Jagand to junious stung of givets						
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	Gradia prost programme in	o ligang to enough					
	Dissipation to continuing partners . suggest lactors						
£	(15000) 12000 FORG						
	Dr. · Or Or.						
		- A					