(4)

```
Assets
          realised
                           = 4500,000
       Balance
                           = 4500,000
  Legal expenses
- Liquidators remuneration
                          = (90,000)
   (4500,000 × 24.)
                      = (50,000)
   Liquidation expenses
                          4360,000
     Balance
                         - (20,00,000)
  Secured creditors
                          _ 23,60,000
     Balance
- Preferential creditors = (1250,000)
- Figuidator's renunciation = (37500)
   (1250,000 x 31.)
                            10,72,500
      Balance
                                        103
- Liquidator's renuneration = (31238)
- Unsecured creditors
                         = (1041262)
```

Total Liquidator's remuneration
= 90,000 + 37500 + 31238
= 158738.

| Liquidator's Statement of | A/C | Mark Sunt Sant | page no. |
|---|--|--|-------------------------|
| Receipts | ξp. | Payments | |
| O cash/Bank balance | 50 PACE | Section 19 Contraction 19 Contractio | 1 |
| | Cesell | D Liquidatoris renureration | 85252 |
| Realisation of assets Not specifically pledged | 20,00,00 | o Bliquidation espenses | 10,000 |
| | | 1) Habilitely secured by | |
| Surplus from realisation | | D Habiliteus secured by floating change | |
| of assets specifically pledged | i kroje i | Depentures . | 600,000 |
| Securities 300,000 | - Jagus | 3 Unsecured creditors | 10.25 |
| Securities 300,000 ess. Creditors (320,000) | - | a) Preferential Crs | 50,000 |
| @ calls in arreas | | 6) other unreused caeditors | 1312-145 |
| on shares (a) | 3 - 5 | DRef. SH | |
| (3) Calls from contributories 19000 Shares @ 2/share | | 19 ta. SH | |
| | 2058000 | The Later to the second and the | 2058000 |
| | | | |
| | | | e u or l'annagement ave |
| | | The windows | |
| | | The state of the s | |
| | | 1 2000 | |
| Zerbini harmanı | er Kus | o then to be | |
| | | | |
| | | Zaradi | |
| | and the second | | |
| | | | Da . |
| | And the second s | | |
| | 100 | | |
| | | | |

| · · | Autual liotslicts | Maximum liability | Allocated trability | 1st Feb 2011 | olac nan ysl | alox lyme for | 1st May 2010 | Date of Transfer |) |
|--|-------------------|-------------------|---------------------|--|--------------|---------------|--------------|------------------------|---------|
| | | 1 | 9500 | 88 | 3 05, | 1500 | ьосо | Allocated Isability | |
| And the second s | 2000 | 4000 (1000x4) | 2000 | | | ST. | 2000 | 52 | - |
| The state of the s | 25.17 | (15000) | 4125 | 7 | 1 | 1\$25 | 3000 | 0 0 | |
| | 1625 | 1200 (300 xx) | 1425 | | 300 | 225 | 600 | C | |
| | . 028 | 870 (200x4) | 1250 | 308 | 200 | 150 | क्र | A | |
| | | | | ×: ×: ×: ×: ×: ×: ×: ×: ×: ×: ×: ×: ×: × | xx:3:2 | x:15:3:2 | 10:15:3:2. | हुद् | 10:53:2 |

| (b) | \bigcirc | | | | Pg | : NO : 3 5 |
|--------------------|------------------------------------|----------------|---------------|--|---------|------------|
| 313 | (b) x Co. Ltd. Liawidators Stat | and of At | lairs as ou | | | |
| 1 P. L. A | | | BN | E.R.V. | | |
| | _ Assets Not S Ichinay | pecifically ri | age | | | 180,000 |
| Sto | • | | | | 90,000 | 6000 |
| | ators | | | | 150,000 | 140,000 |
| | stments | | | | 18,000 | 12,000 |
| | in hand | | | | 3000 | 3000 |
| | | | | | 0/ 1 00 | 241,000 |
| List B | Assets Specifica | lly Pledged. | | | 264,000 | 341,000 |
| | Asset | ERV | Suday Sec Cre | Deficiency | Surplus | |
| Lea | ischold Properties | 218000 | 54000 | - | 164000 | y 1 ** * |
| | | 2/8000 | 54000 | - | 164,000 | 164,000 |
| Estim | ated amount Avail | able for 1 | neeting liabi | ilities | | 505,000 |
| | ly of Gross Assetz | | V ., | | | |
| | of Assets Specifica | | | | 218000 | |
| b) Other | Assets | | | and the state of t | 341,000 | |
| | Gross Assett | | | | 559,000 | - |
| Gross Liability | Sec. Liability | Cas per List | · .B) | | | |
| 54000 | Bank OD (Ant | | _ | | 54,000 | |
| 2/000 | | 1 | • | * * | 54,000 | - |
| | ETAA for P.C | 18ab with | Fc and other | A HULLE A | | 57:52:00 |
| | • | | | | | |
| 3000 | List C Preferenti | ay creations | • • | | | |
| | Pref. Creditors | | | i ayar 1980 — saka | 3000 | |
| | | | | | 3000 | (3000) |
| | ETAA for Liab w | ith Ic and | other wise | c. Crs | | 502000 |
| 150,000 | List D Listalities | secured | by Hoating | charge. | | |
| | Debentures | | | - | 150,000 | (150,000) |
| | ETAA for other | usec cr | S | | | 352000 |
| | | | | | | |
| | | | | | | |

| * | T | | | | | b3: No: 6 |
|---------|--------------------------|----------------|-------------|----------------|----------------|---------------|
| 60,000 | List E U | NUCC CYS A DA | eficiency a | s per ListB | | |
| | Creditors | | | | 60,000 | (60,000) |
| | ETAA for | Shareholders | | | | 292000 |
| | List F P | reference Shar | reholder | | | |
| | | | | | | |
| | ETAA for | equity shar | eholders | | - K | 292,000 |
| 240,000 | List G Equ | ity Sharehold | lers | | | |
| | Equity Shav | re capital | | | 240,000 | (240,000) |
| 501000 | Estimated d | ificiency as a | egards u | intributoriés) | | 52,000 |
| | numbers (| | V | | | |
| 9 | | ors Statement | | u as ou | | |
| | List A Asse | ts Net speci | fically 71. | edged . | ₿V | ERV. |
| | cash in ho | ind | | | 1200 | 1206 |
| | Debtors | | | | 90,000 | 65000 |
| | BOE | | | | 35000 | 35000 |
| | PLM | | | | 120,000 | 90,000 |
| | Fatures 19th | ng s | | | 12000 | 8000 |
| l, | Stuk in trad | le | | · · | 877,000 | 60,000 |
| | Patents Calls in arre | as | | | 70,000 4000 | 45000 2000 |
| Li | st B Assets | Specifically 7 | Pledged · | | 4.48.200 | 306.200 |
| | Assetz | ERV | Sundrys G | k Deficiency | Snaplus. | |
| \$ | echdd Lauds Guilding | 1b5000 | 175000 | (10000) | | _ |
| E | stimated an | vount availab | le for m | ecting sharel | wlders | 306200 |

| ı | | | P3: NO: 7 |
|-----------------------------|--|---------------------------|--------------------|
| | summary of Gross Ascets | | |
| | a) ERV of Assets specifically fledged | 165000 | |
| | 6) Other assets | 306200 | |
| | Gross Assets | 4#1200 | |
| Gross Liability | Sec. Liability (as per List B) | | |
| (65000 | Creditors having a first mortgage | 85000 | |
| | Creditors having a second mortgage | 80,000 | |
| | | 165000 | - |
| | ETAA for pref creditors, liab with I c and other unstru | , | 306200 |
| 51000 | List c Preferential creditors | | |
| | Income tax due | 25000 | |
| | c/s salarier and wager (40000×4) | 32000 | |
| | | 57000 | (57000) |
| * | ETAA for liab with FC and other unsec crs | | 249200 |
| 220,000 | List D Liabilities secured by floating charge. | | |
| | 5.1. First Mortgage debentures | 200,000 | |
| | Bank OD | 20,000 | |
| | | 220 000 | (220,000) |
| | ETAA for Other wwec. creditors | | 29,200 |
| 313000 309000 | List E Unsecured creditors + Deficiency as per List B inclaimed dividend Occurred Dividend Trade creditors | 66 00 3 210,000 | |
| | BP | 10,000 | |
| | Bills discounted | 15000 | |
| | Ols. advody | 10,000 | |
| | Deficiency | 319000 | (319000) |
| | Estimated deficiency as regards list E | 313000 | (289800) |
| 3 0000 | fist Freference Shareholders | | |
| 300 000 | 61. Preference s C | 300,000 | |
| | Gretained developed | 1000 | |
| | | | (50000) |
| | | 200 | 58 4800 |

Pd: 40: 8 Hist G Equity Shareholders 198000 200,000 Equity SC (2000) (-) calls in arrears (198000) 198000 Estimated deficiency ##800 1251,000 Items contributing to deficiency. of capital & Liabilities over assets 1 Excus Years ago as shown by Bs Dividends/ Bonuses declared during the period (3) 36000 300,000 x by. x syrs - Frag Dividend 19600 196000 X 101. - Equity dividend Net Trading losses during the period (3) -382000 (461000-85000) 1 Losses other than trading losses colo during the period Speculation loss 91000 60,000 Penalty - Exise authorities Penalty - IT authorities 160200. Estimated bosses now w/o for which provision has been (5) made while preparing the Statement of affairs 15000 Bills discounted contributing to deficiency or reducing supplus other items Deblors 20,000 215000 30,000 P& M

FAF 4000

Stock

Patents

20,000

25000

(A)

104000

Items increasing surplus on reducing deficiency.

(T) Excuss of assets over capital & liabilities years ago as shown by the B/s

- (3) Net trading profit during the period
- 1 Profite and Incomes other than trading Profits
- (10) Other êtems reducing the deficiency or contributing to Surplus
 Land & Building.

B

Estimated deficiency as per the statement of affairs @-B

787800

15000

80000

0311

| <i>3</i> (1 | | | | | | |
|--|------------------------|--------------|------|---------------|------|--|
| Date of Transfer | Allocated Liability | & | R | ی | Т | Patio 30:24:16:10 |
| 22/7/11 | 12000 | 4,500 | 3600 | 2400 | 1500 | 30:24:16:10 |
| 15/9/11 | 1500 | ()ea | -720 | 480 | 300 | X: 24:16:10 |
| 14/12/11 | 900 | | | 308 | 192 | x:x:16:10 |
| 9/3/12 | 200 | _ | | | 200 | X:x:X:10 |
| Allocated liability | 14200 | 4500 | 4320 | 3188 | 2192 | The state of the s |
| Maximum liability No ofshox hapaid and) | > / | 6000 | 4800 | 32 <i>0</i> 0 | 2000 | |
| Actual liability | | 4500 | 4320 | 3188 | 2000 | 10000 |
| | | | | | | |
| | | | | | | |

| No. v | | | | |
|----------------------------|---|-----------------|---|---------------------|
| 2) WN#1 · 3468 | too. | Balance 118 | | 9: No:10. |
| Cash and Bank balance | 1 | Polowie Palare | 2 | 1000 |
| Asset Realised. | 60,000 | Add: Notional C | all | 3 0000 |
| Land & Buildings | 340,000 | Туре (2000х2 | 5) 50,000 | A 100 CO |
| Plant & Machinery | 360,000 | Types (booxy | 240,000 | |
| Inventory | 120,000 | Balance | | 340000 |
| Trade Receivaties | 160,000 | + Total Nord | | 8000 |
| Balance | 1040,000 | Refund per | shall | 42:5 |
| Less: 1 Legal expenses | , , , , | WN#2 | | 1 - |
| 2 Liquidators Renunciation | _ | Actual Ca | lulation | |
| (980,000 x 3/) | (29400) | Notional call | 25 | 72 40 |
| 3 Liquidation expenses | (4600) | Refund | (A275) | (425) |
| Balance | 1006000 | Net Refund | (17.5) | (215) |
| 1 Secured liability | (0,000) | | 35000 | 12000 |
| Balance | 906000 | | 33000 | 13000 |
| 5 Preferential creditors | (30,000) | Check | | 12.00 |
| Balance | 876000 | 31442 | $\tau_{\rm tot}$ | T2 |
| 6 Habilities secured by | | | A. W | |
| Floating charge | Total extraord of the state of | Paid up | 15 | 60 |
| loj debentiones 200,000 | ************************************** | Net Refund | - | (2.5) |
| Arreass of intenst 10,000 | (210,000) | | -515 | 57:5 |
| Balance | 666000 | - | | |
| 1 Consequed creditors | (370,000) | | in in Edward Specific and in interest and in the se | |
| Balance | 20b000 | 1 1 | 1.50 | |
| (3) Interest on debeutures | | | | |
| upto repayment | | | and the | |
| (200,000 × 101 × 3/12) | (0005) | | | |
| Balance | 291000 | | | 3 |
| 9 Pref Sffs 200,000 | | | | |
| | (240,000) |) | | |
| (200,000×10/x2yrs) | - | - | | |
| Balance. | 5,000 | | | Springer - Springer |
| | | | | |
| | | | | |

| P3:N | o: 1/ |
|------|-------|
| | |

| <i>t</i> | | | 110:11 |
|---|--|---|-------------------|
| Liquidator's fü | nal Staten | ent of Accounts | |
| Receipts | I. | Payments | 2 |
| 1 Cash and Bank | bo,000· | D tegal expenses | _ |
| (2) Realisation of Asseti not specifically pledged | | (3) Liquidation exponses (4) Liabilities secured by | 4600 |
| Plant 2 Machinery 360,000 | | Floating charge. | |
| Inventory 120,000 Trade Receivables 160,000 | 640,000 | Interest uptorepayment 5000 Arrears of devidend 40,000 | 245000 |
| 3 Surplus from realisation El assets Specifically pledged LLB 340,000 | | (c) Preferential creditors b) other unsecured creditors | 30,000 370,000 |
| Les: Loan (100,000) | 240,000 | (b) Preference Shareholders | |
| 1 Calls in arrears | | 2000 Shares @ 120 per share | 240,000 |
| on shares@ | | 1 Equity Shareholders | |
| (5) Calls from contributories | | 2000 Shares @ 175 per Share 6000 Shares @ 25 per Share | 35000 5000 |
| | 940,000 | | 940,000 |
| | And the second s | | |

| (E) NN#1 | | | West. | 9 | 9: No:12 |
|---|-----------|-------------|-----------------|---------------------------|----------------|
| Bank balante | | 15000 | Balance | | linco |
| Ada: Assets realised | | | Add: Notional C | all | |
| LLB | 300,000 | | Ti (2500x25) | 62500 | |
| PEM | 500,000 | 1 4: | T2 (7500x40) | 300,000 | 362000 |
| Patint | 75000 | | Balance | | 373500 |
| Stak | 150,000 | | -notal No. of | eq shares | 10,000 |
| TR | 200,000 | 1225000 | Refund | | 31.35 |
| Balance | | 1300,000 | | | |
| Less: O fegal expense | S | _ | <u>5.4</u> | | |
| (1225000 x 34) | | (36750) | MNH2 Actual | Calculation T, | T ₂ |
| 3 Figuidation exp | euses | (27250) | Paid up. | 45 | 60- |
| Balance | | 1236000 | Call | 25 | 40 |
| (4) Sewed liability | | _ | Refund | (37.35) | (37-35) |
| (5) Preferentéal credit | 270 | (38000) | Net (R) /call | (12-35) | 2.65 |
| Balance | | 11,98000 | | Refund × 2 1 60 | call x7500 |
| 6 Hability Secure | d by | | Check | 30815 | 19875 |
| floating charge | | | | T1 | T2 |
| 15-1- debeutives | 250,000 | . , | Paid Up | 75 | 60 |
| Arrears of interest | 31500 | (281500) | Net (Rycall | (12.35) | 1.65 |
| Balance | | 91400 | Loss | 62.65 | 62.65 |
| Tother unsermed | creditors | (280 700) | | | |
| Balance | | 690,750 | | | |
| @ Interest on debe upto repayment | cutures | | | | |
| 250,000 x15/ x6/ | 12) | (18750) | | | |
| Balanu | , | 617000 | | | |
| 9 Pref Stareholders | | | | | |
| lot Pref stracs | 500,000 | | | | |
| Arreaus of dividend (500,000×101-x2) | 100,000 | (600,000) | | | |

| | | | | Par No. |
|-------------------|-----------------|--|--|------------|
| Lia | undator's final | Statement | t of Accounts | ba: No: 13 |
| Reccipts | | 7 | Payrent | 3 |
| ① Cash & Bank | balance | 75000 | D'legal expenses | |
| 2 Realisation of | Assets not | | Diquidators renuneration | 36750 |
| specifically ple | dged | | 3 Liquidation expenses | 2.7250 |
| L4B | 300,000 | | 1) Habilities secured by | |
| P&M | 500,000 | | floating charge | |
| Patents | 75000 | | 15% debentures 25000 | |
| Strek | 120,000 | | A 0 37 37500 | |
| TR | 200,000 | 1125000 | Interest upto 18750 repayment | 306250 |
| 3 Suplus from | realisation | | 5 Uneward creditors | |
| of assets spec | <i>ifically</i> | | a) Preferential auditors | 38000 |
| Hedged | | A | b) Unsermed creditors | 28075D |
| (4) Calls in an | rears | | 6) Profesence Shaseholders of 5000 Shasexã = 120 parsla | |
| (5) Calle from co | ntributories | | | |
| V | 4. @ 2.65 each | 19875 | DEquity shareholders of 2500 shares of ₹ 12:35ed | |
| | | The same of the sa | of 2500 shares of \$ 12.35ed | 1 30875 |
| | | 1319875 | | 1319875 |
| | | | | |

| INSURANCE COMPANIES | | Everbreen | |
|--|--|---|--|
| FORM B RA | Page No. | | |
| D. NAME OF INSURER'S HERCULES I MEURON | le coille | Date: / /20 | 1 |
| programation No. and ware of rug w | ITW LOC | WAI. | |
| Kevenue AIC for the yea | elende | d on 31.3 | .2012 |
| In suspect of Prol Insurar | nce BI | | |
| | Sch | CY | PY |
| |)T | 3 | |
| Perenium Earned (Net) | 11 | 168125 | |
| | 1 - |) (v.) - | |
| | the set | 31. | |
| Other Incomes | 1 :- | The training | |
| Interest Dividend Rent ((717055) | 1- | - | |
| VIST (A) LATER | | | |
| TOTAL (A) | | 168125 | |
| contrate (take) is the contract | 17.4 | YCIN. | |
| Claims Incurred (Net) | 2 | 65000 | |
| | 3 | 50000 | |
| | .) N 14-8 | 1 to 1 to 1 | |
| insurance business | 4 | 28000 | |
| 10,1812 (9) 1-11 1. | | | |
| TOTAL (B) | | 143000 | |
| delle coperate deller | (C) | rith. M. H | |
| operating profit loss transferred | 1 14 | 34 - 1. | |
| to Protect Loss A)C (A-B) | | 25125 | O. |
| | | , | |
| | | | |
| | | | |
| | | | |
| | | H H | 7 |
| | | T. | |
| Illes To mativa | 1 A/c | 1 | |
| 71.00 | | CA/ | |
| | | 7 | |
| | | | |
| | FORM B RA P. NAME OF INSURER! HER CUITS I MURRAUM REVENUE A A FOR INSURAN REVENUE A A FOR INSURAN PREMIUM Earned (Net) Profit on Sale loss Redemption Of Investments Other Incomes Interest, Dividend, Rent (Gross) TOTAL (A) Claims Incurred (Net) Commission Operating expenses gulated to insurance business TOTAL (B) Operating profit hoss transferred to Profit Loss A)C (A-B) | FORM B RA NAME OF INSURER'S HER CUIES I MURAUME CO. HE REVINUE A C for the year ende In Mespect of Pix Insurance But Sch Perofit on Sale loss Redemption — Of Investments Other Incomes Interest, Dividend, Rent (Gross) — TOTAL (A) Claims Incomes (Net) Commission 3 Operating expanses gulated to insurance business TOTAL (B) TOTAL (B) Operating profit Loss transferred to Profit Loss A C (A-B) | FORM B RA NAME OF INSURCE & HER CULES I MURAULE CO. HIT POSO NO. REVUNDER A C for the year ended on 31.3 In suspect of Place Insurance Cusiness. Sch CY Relemium Earned (Net) 1 68/25 Perofit on Sale loss Redemption — Of Investments Other Incomes TOTAL (A) 168/25 Claims Incurred (Net) 2 65,000 Com mission 3 50000 Operating expenses gulated to Insurance business TOTAL (B) 143,000 TOTAL (B) 143,000 Operating profit loss transferred to Profit loss A)C (A-B) 25/25 |

FORM : B-RA

Page No. 2

Date: / /201

| | | 4 | 31-3-12 | , 11/2 · |
|---|---|---------------------|-------------|----------|
| | Revenue A1C for the year ende | | LAVE QUE | รายร. |
| | In eles pect of Maeune | r $\sigma \omega$ | ·C.Y(1) | P.Y(3). |
| | V 3 total delta | Sch. | 95000 | |
| | Premium Earlined (Net) | | 1000 | |
| | Profet Loss Redemption | | | |
| | Investment | | 1 | |
| | Other Incomes | | | |
| | Interest, Dividend, Rent (GIROSS) | | 1 | |
| | - 14, - 1211 14 14 15 17 17 | | a From | |
| | TOTAL (A) | | 95000 | |
| | 3818714: (4) 1411 | - | 11-000 | |
| | claims Incurred (Net) | 2 | 40890 | |
| | in Commission (May Institute | 3 | 35000 | |
| | operating expenses related to | 123 | 11.00 | |
| | Insurance business | 4 | (6800 | |
| | THE SECTION OF THE STUDY | 171 | Clara is in | |
| | 707AL(B) | | 92690 | |
| | TOTAL (3) APOT | | 4 | |
| + | Operating profit loss transferred | | | |
| 1 | Operating profit Loss transferred to PEL AIC (A-B) | • 1 | 2310 | |
| 1 | doss No March | | 4-20-1-4 | A |
| 1 | | | | |
| - | | | | |
| - | IV | | | |
| - | | | | |
| - | | | | |
| | | | | |
| | | | | |

Page No. 3

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FORM: BRA

| | Revenue A/C for the years ended on 31.3.12 | | | | | | | |
|--------------|--|----------|-----------|-----------|--|--|--|--|
| | In suspect of misulaneous | in | urance be | wines. | | | | |
| - 46 | an all all all all all all all all all a | Sch | C.Y(2) | RY(7) | | | | |
| - 14 | Perenium Earned (Net) | 1 | 34977 | A Comment | | | | |
| | Profit Loss on sale Redemption | | , , | | | | | |
| | of Investment | Y 1 | · m/W | | | | | |
| | Other Incomes | 100 | 11. 2.15 | | | | | |
| | Interest, Dividend Rent (GROSS | | WITTNY | | | | | |
| | Crace Contact Contact | 1 }] | Ar the | 18,311 | | | | |
| | TOTA 2 (A) | YJ | 34977 | 1 1 | | | | |
| | to a tryon to oil | CV 0 |) | * | | | | |
| $-\parallel$ | Claims Incurred (Net) | 2 | 10050 | | | | | |
| | Com mission | 3 | 8000 | | | | | |
| \dashv | Operating expenses related to | 4 | 4000 | | | | | |
| $-\parallel$ | insurance business | <u>'</u> | | | | | | |
| $-\parallel$ | May we easives | | | | | | | |
| \parallel | (A) 10 TOTAL (B) | | 22050 | | | | | |
| $-\parallel$ | may - axx playment would or | 1131 | TON MAIN | 1.7 | | | | |
| $-\parallel$ | | 2 3 23 4 | 12927 | 1 500 | | | | |
| $-\parallel$ | operating profit hoss transferred | | 1 2 1 2 / | | | | | |
| | to Pall Alc (A-B) | T/YT | | | | | | |
| | | 20 | VI | | | | | |
| | 1771. Italian | 1 | | | | | | |

| | Bloom for impairment on investment | Paga No. 9 | |
|--------|---|---------------|--------|
| | | (Date: / /201 | - |
| | Form & B-PL | 1.51.7 | - 1 |
| | Profit & was for the year ended & | m31.3.12 | |
| 1 1 | Dec | C.Y (Z) | 1.4(2) |
| (6) | Profit Ross from Revenue A/C | 0 = 10 = | |
| | tique meurance | 25125 | |
| | Mauine Insurance | 2,310 | |
| | M'sullaneous Insurance | 12927 | |
| (A) | I'mome from Investment | 1 | |
| U680 | Int. Divident Rent (GIROSS) | 5850 | |
| +11/10 | Puotit on Sale of Investment | | - 1 |
| less | | | |
| (3, | Other Incomes had become | 100 | |
| | Toansfeet fees | 100 | |
| 143 | 12 411 12 21 21/2/10 25 15 (13 d.c.) | raffor all | |
| | enilling | The last | , |
| | | 11.4.010 | |
| | 13 18 (A) JATOTAL (A) | 46312 | |
| 40 | Other Provision (other than fax) | - 1,000 | |
| 5. | Other Expenses & Impai of Inv | #500 | |
| | | 8000 | |
| 1 | Mgmut Exp (1000 K10-1) | 1000 | |
| | ponation | 1000- | |
| | Toth (p) | 6000 | |
| 7 | Dom 194 hologo taxatton (A-B) | 6000 40312 | |
| dus! | the tox tox tox ation (50%) | 20656 | |
| WS. | Projet relter taxation 19,656 | 20156 | |
| dis | a' Assimonation | | |
| W | Transl to GR | (10p0) | 2 A |
| | Profit before taxation (A-B) Torov for taxation (50%) Profit after taxation 19,656 s: Appropriations Trans f to GIR Prof Divid | (6400) | |
| | Pomlish without anomanation in a | 12756 | |
| | Profit after appropriation 12,256 | 8040 | |
| Add. | Profit after appropriation 12,256 Bal of hast year Bal carried to BIS 20,296 | 20,796 | |
| | Bal caovired to BIS 20,296 | | |

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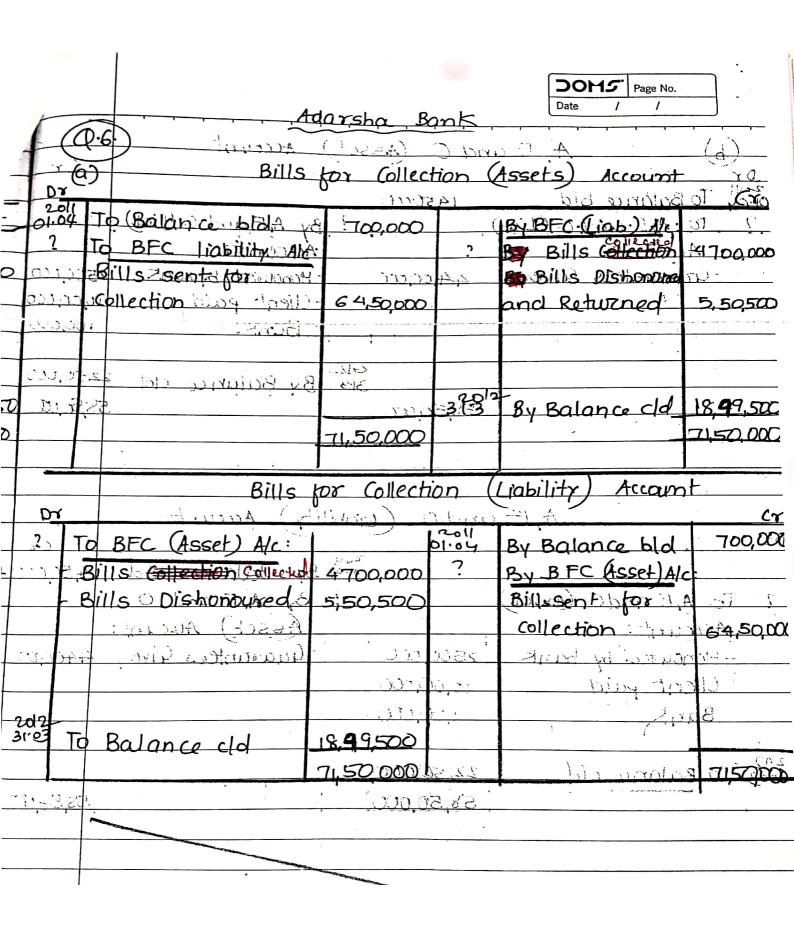
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| | As per Capital | the reconstancy Recommercial | anenc atio ban | lations ≥ of should ≤ be K is ≥ not | BASEL C atleast maintai | ommittee. | , , |
| | As per Capital | the reconstancy Recommercial | anenc atio ban | lations ≥ of should ≤ be K is ≥ not | BASEL C atleast maintai | ommittee. | , , |
| | As per Capital | the reconstancy Recommercial | anenc atio ban | lations ≥ of should ≤ be K is ≥ not | BASEL C atleast maintai | ommittee. | , , |

| | | | DOM <i>5</i> | Page No. | | | | |
|-----------------|---|--------------------------------|---|--|--|--|--|--|
| | | | Date / | rage IVO. | | | | |
| (0.2 |) | KC Bankay | | | | | | |
| | |) KCDBankeiverg programme (20) | | | | | | |
| | Interest of | Interest on perkarming Asset | | | | | | |
| - | Interest on non-performing Asset -> Cash Rasis | | | | | | | |
| | Calculation of Income to be recognized for the year ended 31st March 2011 | | | | | | | |
| 1 | Calculation | of Income to | be recognized (| of the year | | | | |
| . , | ended co | 313' March, 2011 | - 10 | 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1 | | | | |
| | | THINX (Ce) | (33.00) 1) 1 (CO | F Inthe | | | | |
| | (1800 + 70 | on lash credits | and overdrapts | • • | | | | |
| - | | on Term Loan | 2) h | 1.8.70 | | | | |
| | (480140 |) | -\5000,000 | 510 500 | | | | |
| _ | Income o | n bills discount | ed and | | | | | |
| 1.4 | Purcha sed | Livers vehicle | | C: ROIA | | | | |
| | (100+36) | • | 4 334 37 | 736 | | | | |
| | Total | ranji a al e | بالا در عصرعانان | C3.126 · | | | | |
| | | | · · · · · · · · · · · · · · · · · · · | | | | | |
| (Q3) | | ACT Ban | | - | | | | |
| 0 4 | Calculations | = of the amoun | Top Provision | | | | | |
| Asse | 1 | | U | \$ | | | | |
| Stance | _ | 5,000 | | | | | | |
| | standard: | (4,000 | 15/1/2000 (15/1/2000) | 20 | | | | |
| Doubt | | , | regrand some | 600) e | | | | |
| | one year | 800 | (25% | 1 | | | | |
| 1 | three years | | (40% | 240: 4 | | | | |
| | more than | (Regisseles) | -, 1 | 240 | | | | |
| 1 | e years | 200 | (401.) 100% | 200 | | | | |
| 13 | 1 | .00 1 | | | | | | |
| | | | | • | | | | |
| Loss | Assets | (1,000 | 100% | 1.000 | | | | |
| Total | | | | 2.260 | | | | |
| - | | | | | | | | |
| | | • | • | -Cuarte | | | | |

| • | | Date / / |
|---------|---|----------------------------|
| - | | |
| @4 | Calculation of provision for Ter | |
| ب ز | Bolance outstanding 7770,000 | 00 423671 |
| 121 | इति प्रथा रूपालस्य विभागतिकार्यना | Unsecured |
| Sec | Ured 2 | Balanca |
| 2.13.HT | ured 20,00,0000 to at | (35,000) |
| 35 | ades DIGC/ECTC cover) Less: Sea | Thes (20,00,00) (25,00,00) |
| -Cxc | 1001. Etypophorico hora elin Garachaigac | 25,00,000 |
| | 100 (| 100 1/0, = 25,00,000 |
| , | 45,00,000/- (most pass) a | |
| Total | | 1000 |
| | bills discualed and | 14G MARDITAL |
| Not | c: 1) Securities orce always values | 1 at Realisable |
| -).e (| yalue/ | 100 (36) (36) |
| · | 2) FV of securities to be igne | ered. Islist |
| | | <u> </u> |
| | Calable Harris and Calaba Annual F | |
| | Calculation rof Provision for Ex | port Credit |
| | - Dally (do t to t cover) | ρρ.οσο (a) (A) |
| | 1 1 1 1 2 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 | 7,000 |
| Sec | ured (excludes DICGC) | Balance |
| | EcGc cover) | 45,00,000 |
| 24.6 | 000,0 000,0 000,0 000,0 | 2 1000000 |
| X lot | Less: My Se | (1800,000) |
| - 24 | 15,00,000 (Realisable | 21,00,000 |
| J. | 2000 2110 110 110 2000 | @ 100 /0 27,00,000 |
| Tota | 1 provision = 7 45,00,000/- | |
| | 42,00,000 | |
| \sim | 3.1 1001 | ASSE'S |
| 1-1 | C | |

| | | Date / | / - / |
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| Q5 | ans lime | 2 X Bank 20 Limited al | |
| | | estatori horandi | |
| | Rebate o | h bhis uistaurhe | 56,650 |
| (secti | Add : Reb | cité at beginning MTTRA9 | 21,600 |
| | Less Rebo | to south and wall Phil | 125,254) |
| 21,60 | <u>.</u> | Le Diskupt on Bills | 2001 |
| | Discount e | writed to Pal. | 8,52,996 |
| | , | | |
| | Wooking | Note | |
| | Colembration | of Reparter attacendence | <u> </u> |
| 1 COly 6 4 | | Days and carculation | ₹ |
| | of bill | 66 days 1000 x 66 x 12-1 | 39,600 |
| 1872 | 5,000 | 66 days (625,000 ACC) 200 | • |
| | | | · |
| | | 2 222 222 222 | 1,20,000 |
| 50,00 | .000 | 73 days 50,00,000x73 x12 | |
| | P2.5, 2.5.4 | | |
| 2.5 | | Exchala on Bills Discounted : | |
| 8,20,1 | | 86 days 28,20,000 Y 86 x14 | 93,02 |
| | | 365 100 | |
| | | | |
| ^ ~ · · · | 000 39252 | 97 days 40,60,000 x 97 0x 16: | Deic 172, 633 |
| 40,60, | | 97 days 400 | |
| 1 ² 1 ² | 2 | | |
| | ` | Total | 405254 |
| | | ΙΟΤΟΙ | |
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| | | P. T.O. | |
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| | In the books of 12 Journal Entries | | | |
| 13 | Sills discounted 10,50 | - | is itada | (- 11) |
| Date N | | _ | Debit: Ly | Credit |
| 500 | Rebate on Bills Discounted Alc Dr To Biscounte one Bitts Mc | · | 12,21,600 | 2,21,600 |
| | lebeing entry passed for rebute | | 13 1 (114112) | |
| | nt beginning) | 274 | deskio | |
| 2 (2) | Bills Purchased and Discounted Dr | - | 13705000 | 7 |
| | To client/ cash No (Balkig) | | id | 12648350 |
| 40 | To Interest and Discount Al | , 3 | 7 1. 14. | 10,56,650 |
| | Being entry possed for bills | | | |
| | purchased and discounted) | | | |
| | os, significações avois | . 8 | ·-). | 1 1 1 174 |
| (3) | Interest and Discount A/c Dr | | 425.254 | |
| | To Rebate on Bills Discounted | | , | 4 25 254 |
| | (Being entry passed for rebate | , .3 | Ja , | 1800000 |
| | at end) | | · | 111111111111111111111111111111111111111 |
| - | | - | | |
| > _ (4) | Discount on Bills Alexand | | 852,996 | |
| | To Royalt and I are Al | | 652,446 | 1 |
| | Choice discount contains | | | 852,996 |
| PBsT | To Profit and Loss Alc (Being discount earned, creditated to PQL) | | | - |
| TOSE | TO TOIS . | 100 | | |
| | | | | |



| | | | DOM5' Page N | 0. |
|--|--|--|--|------------|
| | . Result | with Y | Date / / | |
| (b) A F c | ind O (A | set |) Account | 1.11 |
| Ox triuman (alama | |) | The still st | Cr |
| or by To Balance bld | 1 14,50,000 | | | (4.7) |
| 7: TO ALF and O Cliab | | | By AFand Olliab | 2010 |
| Journal Accounts alia V8 | `. | ļ | Accountifical 378 | 51 1 |
| - Chiarantees Givens | 44,00,000 | 1 | - Honoured by bont? | |
| 10202 G 12002 1200 | C, CT L. | 3,1×.3 | -Client paid with | 47 |
| | | | - Bank baid | 100,000 |
| | | 2-12 | | 5 2 50 505 |
| 302.P4.2 \\ 1 \ 2.49.50C | E854 200 | 31:3 | By Balance cld | 2250,000 |
| Mach | 58,50,000 | 13 11 | | 58,50,000° |
| · · · · · · | | PC (1) | 12. | |
| timpost (dilidni) | ollection (| σ^{*} | Rille II | |
| A,E | and O | <u>Liabi</u> | lity) Account | 1 G |
| 3, Brusser Fiel MCCO | 1100 | | BEC (Asset) Alc: | |
| - मिलिड्डी मिल १ | 1. 1.1.1.1. | 01.04 | By Bollanice ! bld | 13,50,000 |
| ? To A. E and O (Asset) | 1336 | J ∂ ?a | By Aptendido 21 | ia - |
| anog Agrount: 150 | | | Asset) Account: | |
| - Flonoused by bank | 2500,000 | | - Gruavantees Given | 4400,000 |
| -Honoused by bank -Client paid -Bank baid | 000,001 | | | 1 |
| - pan pula: | (100,000 | 2 IV 0 | | JT 2976 |
| 3103 To Balance cld | 22,50000 | | الإصابية و درا | it tole |
| Suspension for the Cla | 58,50 000 | 1100 | | E6 E0 CO |
| | | | | 58,50,000 |
| | | | | |
| A Section of the sect | | | | |
| *************************************** | The state of the s | The state of the s | - Constant | |
| | - | | The state of the s | |
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| | | | | 1 |
| | | | | |

| | | DOM5" Page No. |
|----------|---------------------|--|
| | | Date / / |
| | (c) | Classification of Loan |
| 2 0 | Date 2019 | Loan Interest Loan MV of Security Classification 600,000 NIL 600,000 9,80,000 Fully Secured |
| 88 | Januar 2012 | |
| 00 | 31.03 | |
| 0101 | 100.07 (d) | Calculations: the Balanceshet. |
| | · | Discount received on hills purchased and discounted 9800,000 Add: Rebate at beginning 20,000 Less Rebate at rend (14,000) |
| :000 | | Discount earned, arealted to Pal 19806,000 |
| 2070 | | Working Notes: Journal Entries |
| 120 | 1. 500,,, | Rebate on bills prochased and Dis- Dr. 20,000 20,000 |
| 20 | 2. | Bills Purchased and Discounted Alc Dr 400,000 To Client/ Cash Alc ? To Interest and Disc-Alc ? |
| | 3- | Interest and discount Ale Dr. 14,000 To Rebate on bills possession - 1/2 14,000 |
| | 4. | Interest and Discount Ale Dr 9806,000 9806,000 |

| | | · · · · · · · · · · · · · · · · · · · | | Date | M 5 Page | No. |
|-----------|-----------------|---------------------------------------|----------|-----------------------|-----------------|--|
| | Ir | the Book | cs of | Adarsha | Bank | Limited |
| - Davis | Int | erest and | Discour | nt Account | 1 | Figure |
| | | P 3: 3 3 3 5 | | By Rebat | | |
| - harondo | Rébate on Bills | 25,000 | | Bills Dis | counted | 50,000 |
| TINDY ! | Profit and Loss | بهنبدنك | , | By cash | ```; | 33 |
| | Togic and Loss | 98,06,000 | | | | 9800,000 |
| | | 9820,000 | * | :500 | בונעומי | 9820,000 |
|).j. | Dal + | Despitation | | re indiano | 10 15 | |
| D8 | | e on Bill | | ounted whee | | |
| 4.45 | 242 | ; · | 01:04 | By Balance | obld a | 50,000 |
| 39 | Interest and | 175° 51 150 | دادطنا | By Intere | st and | 10 |
| Dis | scount Alc | 20,000 : 23557 | - Nicta | Discount | | 14,000 |
| 2912 | Dala a salab | anich is | arust | • | | |
| 31.3 10 | , | A 34,000 | 10.1 | | i jud | 34,000 |
| | | Capted Ac | Se t Viv | and the second second | 9. | The state of the s |
| (| | | | Marile of | 115 211 | 1d .5 4 |
| · · | | Stander | CONT | kashl J | | |
| Cin | and of | | Ar. Tow | | | 1 4 |
| 930,42 | 9 30 A | | 9/x3 , s | i day | * | |
| 200 908 6 | . 7.806.,000. | | | inch Dis | (e.). M | (2) |

| | | | | | DOMS Page No. |
|----------|----------|--------------------------|--|---------------------------|--|
| 4 | 10 | 7. Workin | g Note | 5 | |
| - | | Calculations | ; | | |
| 6 | | | | | |
| | tart | culars | \$ | Rate | ! Amount of Provision |
| 5 | i) Stan | dard Asset | 14,000 | 10.407. | <u>alle</u> |
| - | if) Sub- | standard asset | 2,240 | 151 | 336 |
| Ö | | cured doubtful | · 3 | | |
| 00. | Asse | | 390 | 100% | <u>0 P</u> E |
| - | iy Du | btful Assets: | | | |
| 10 | Cove | red for: | | 1. | |
| | | than year | (100 | 251. | 2.5 |
| - 3 | | than less thans | | 40% | 240 |
| | More | - than 3 years | (600 | 100% | 600 |
| 8 | Loss | Assets | 376 | 160% | 376 |
| ~ ' | | | 1 1 | | |
| 2 | | | | | 1.983 |
| 2 | - | Total | | · | 1,98 3 |
| <i>y</i> | - | Total | ·2.2. | | 1,98 3 |
| 2 | | Provision ok | taxation |) | 1,98 3 |
| | - | Provision of | taxation | income Tot | 1,983 +958 Fall exp |
| | - | Provision of | taxation | income Tot | 1,983 +958 cul exp 720+2,830+1,983) |
| | | Provision of | taxation | income Tot | 1,983 +958 Tell exp 720 +2,830+1,983) |
| 2 | | Provision of 351. | tax cution Total of 900 of 900 | income – Tot $50 - (2,5)$ | 720 +2,830+1,983) |
| | | Provision of 351. | tax cution Total of 900 of 900 | income – Tot $50 - (2,5)$ | 720 +2,830+1,983) |
| 2 | | Provision of 351. | tax cution Total of 900 of 900 | income – Tot $50 - (2,5)$ | 1,983 +958 720 +2,830+1,983) |
| 2 | | Provision of 35% of 35%. | tax cution Total of 9,0 of 909 of 1517 | income – Tot $50 - (2,5)$ | 720 +2,830+1,983) |
| 2 | | Provision of 35% of 35%. | tax cution Total of 9,0 of 909 of 1517 | income – Tot $50 - (2,5)$ | 720 +2,830+1,983) |
| 2 | | Provision of 35% of 35%. | tax cution Total of 9,0 of 909 of 1517 | income – Tot $50 - (2,5)$ | 720 +2,830+1,983) |
| 2 | | Provision of 35% of 35%. | tax cution Total of 9,0 of 909 of 1517 | income – Tot $50 - (2,5)$ | 720 +2,830+1,983) |
| 2 | | Provision of 35% of 35%. | tax cution Total of 9,0 of 909 of 1517 | income – Tot $50 - (2,5)$ | 720 +2,830+1,983) |
| 2 | | Provision of 35% of 35%. | tax cution Total of 9,0 of 909 of 1517 | income – Tot $50 - (2,5)$ | 720 +2,830+1,983) |
| 2 | | Provision of 35% of 35%. | tax cution Total of 9,0 of 909 of 1517 | income – Tot $50 - (2,5)$ | 720 +2,830+1,983) |

| | • , , | In the books of zed Bank | | | |
|---|-------|---|------------|--|-----------|
| | | Profit and Loss Account for year | oen | ded. 31-3 | -2013 |
| | | Particulars | 78 | ' cy (₹) | PY (E) |
| | J. | T1-1000 (1) | <u>: ڪ</u> | witahale | |
| _ | | Income, Interest Famed 108 3 | 13 | 8,830 | Luxila P |
| | | other income some our | | 1755400 | 7875 |
| | | 366 131 336 | | er pricha | |
| | | Total | | 9,050 | 400 |
| | | 340 1 000 1 340 <u>350</u> | | | tocat 1 |
| | 112- | Expense: | 5 | بر جامعاتان | War Start |
| - | | Interest Expended | 15 16 | 2,720 | No. |
| | | OFCIONITY CAPCISCS | | 2783011 2513,95 | 14. |
| | | Provision and Contingencies (WN) | | 1811.1V. d | u 4.5M |
| | | Total | | 8063.95 | N. 100 1 |
| | | | | | , . |
| | TIL | Proxit (Loss: | | 08/ -5 | <u> </u> |
| | | Profit (Coss) for the year ended & B Profit (Coss) bly | | 986-05 | |
| | | Projet/ Coss) bly | 10 10 | 986.05 | |
| | 25 | Total | ij. U | Vec | |
| | 13 | Ar 1 trace of the state of | , | 1 20 | |
| | W. | Appropriations Statutory Reserve | ٥. | 246.625 | |
| | | Appropriations: Transfer to Statutory Reserve Balance transferred to Balance sheet | • | 39.425 | |
| | 1 | Part 1 | - | 201,21 V | x.4 |
| | | · · · · · · · · · · · · · · · · · · · | 1 | 986:05 | 7 |
| | | Total | 1 | THE STATE OF THE S | 4 |
| | 1 | P 6134 | | 1 | |
| | | | | | |
| | | | _ | | |

| , 1 | Schedules forming part of Prof | 1 1 - 1 | - N |
|-----|--|-----------------|---------------------------------------|
| | Schedules from the proof | DOM 5 Page N | 0. |
| 1 | Schedule 13: Interest France | Date + 100 | 0) |
| | | CY(₹) | PY (₹) |
| | | 1 1 1 | |
| | Interest and Discounts | 8,860 | |
| | Less. Interest accounted on investment | (40) | |
| | Less: Rebate on bills discounted | (30) | ! |
| | (7) 1664 | | · · |
| | | : | |
| | Interest Acorded on Investment | بيمار | |
| E d | TOTAL | 8,830 | |
| i d | | 4 Describe Miss | |
| Na. | | 3 | |
| | Schedule 14: Other Incomes | CX(F) | PY (Z) |
| - | · Attraction of the contract of | 1 (| |
| | Others | 220 | |
| | 300,000 (<u>i</u>) | 11.1 | |
| | TO TAL | 220 | |
| | • | | ***** |
| | Transper har man all we | <u> </u> | -015 |
| | Schedule 15: Interest Expended | €CX (₹) | PY (ZE) |
| | | | ! |
| | Interest expended | 2,726 | 127 |
| | | | |
| | TOTAL | 18,720 | · · · · · · · · · · · · · · · · · · · |
| | The same of the same of the same of the same | | |
| | property (Nin) and a continue | | |
| | | | |
| Sc | nedule 16: Operating Expenses | CY(₹) | PY(₹) |
| | | 1 | |
| | Operating Expenses | 2,830 | |
| | | | |
| 1 | | _ | |
| | TOTAL | 2,830 | |
| 1 | | | |
| | • | 1 | |

| Jeneration Bank Limiliano Date Longal | (文 (天) (字) (Y(天) (1) (元) (元) (元) (元) (元) (元) (元) (元) (元) (元 | (A) 124,56138 15 20,21,452 1300,000 | 3817,738 3,29,000 | 4 2 3 34 0000 4 4 2 5 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 331,000 |
|--|---|---|--|---|---------|
| O-800 proph, and this books of New Generation Bank Limin | I- Intomess tenned interest child in others street | Total The Expenditures: Interest Expended Operating Expenses Privision and Contingencies | Total Total Part Loss: Part Loss: Part (Loss) by the year ended Part (Loss) bly | 25. Total: Total: Total: Aproportional: Proposed Dividend: 101. (WN) Balance correct to Salang-sheet | Total |

| i di | | Company of the Company of the Company | Control Service Servic |
|----------|--|---------------------------------------|--|
| ě. | | 2015 M | e No. |
| <u> </u> | Schedule 13: Interest Farned | Dete | |
| 10 | The state of the s | | py(3) |
| | Therest | CA (2) | T BYLA |
| | Interest and Discount | | |
| | Received 13705,738 | | 1. |
| | Add: Rebate at beginning 112,000 | _ | A. D. Liller |
| - | Less: Rebater at end (villood) | 3701,738 | |
| - | 1 | and fel | Hill E 3 |
| | beautiful and section of the contraction | | |
| | 12.5 | 11/4/11 | |
| 3 | 43334 | angid being | 6,0,04 |
| | TOTAL | 570Y 738 | Puller |
| | | | and the second of the second o |
| | | | |
| | | | The state of the s |
| | Schedule 14: Other Incomes | CY (=) | DY (20) |
| | Commission, exchange and Brokerage | 1,90,000 | |
| | Rent Received | 5 65,000 | |
| | Profit on Sale of investment | 2,00,000 | |
| | TO THE STATE OF TH | | 1 |
| | | 455 000 | |
| | TOTAL CONTRACTOR OF THE PROPERTY OF THE PROPER | 10111012 | |
| | | | |
| | Schedule 15: Interest Expended | CY (₹) | 18X(\$) |
| | SCIENCE TO THE | | and the same of th |
| | - I a Describe | 20,37,452 | 1 . F |
| | Interest paid on Deposits | 20,51,752 | |
| 5-72 | many the terms of the standing | (N. 19 1) Salt | |
| | 1,30,31,11,12 -101 5 | | |
| | | 2 2 1 2 2 | |
| | TOTAL | 2037,452 | |
| | | | |
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| • | | DOM5 | Page No. |
| | | Date / | / |
| | achedule 16 Onertating 5 | (penses | |
| | Schedule 16: Operating 5 | (CX (₹) | Py (F) |
| 200 | 1 car 1 min | cst and | CHO! |
| Di~ | ctors fee and allowances | 30,000 | |
| | ries and allowances palanes | 200,000 | No. |
| | t and taxes paid | 90,000 | 47.4 |
| | age and Telegrams | 60,286 | V. |
| | reciation on bank's proporties | 30,000 | 1 |
| | utory Expense | 40,000 | |
| | minary Expense | 25000 | 60 |
| | itors Fees | 5,000 | |
| | | <i>O</i> , | |
| | | · | · · |
| T | OTAL | 480,286 | Van de Verener van de |
| | | 1 | * |
| (| schower and Backering 1, 74 , con | nission u | arra) |
| | Provision and Contingencies. | ا بردنالا | (1.28 |
| | ite of investment because | 2 .v. <u>:</u> | 11,5 |
| j) | 10,00,000 ₹ x50/- = 500,0 | 00 R-D. | D . |
| 2) | othurs and | | AT IT |
| 2 | Provision for Taxation 650,0 | 000 | |
| 9) | U | | , |
| TOT | AL 300. | 000 | |
| | | | |
| | MN: Seits of Sissing 12 | insortius | thai D |
| | 101. Dividend >> 101. of Issued | and Subs | scribed Cap |
| | => 101/- a 10.00,000 | | |
| | => 100,000,000 | | |
| | | | AT M |
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| | | |
| Solution to> NBFC | | |
| | 1 | 4 |
| Pg 361 Q 1 | | |
| Carrog Provision of NBFC | | |
| | Systematically | Non- |
| | Important | Systematical Important |
| | · | Importan |
| \ \ \(\sigma \) \(\frac{1}{2} \) \(\frac{1} \) \(\frac{1}{2} \) \(\frac{1}{2} \ | | 0.15 |
| 1) Standard Assets | 33.6 | 21° (8400×0.25 |
| P. 1 | (8400 x 0.4%) | 91 |
| 2) Substandard Assets | (910 × 10 ×) | (910 X 10%) |
| | (910 × 10 ×) | (910 / 10/.) |
| (3) Doubtful Asset (Secured) upto 1 year (160 x 20%) | 32_ | 32 |
| upto 1 year (100 x 2011) | | 21 |
| 1yr-3yr (70 x 30%) more than 3yr. (20x 50%) |) 10 | 10 |
| 11101 - 11101 - 5 - 5 | | |
| 4 Doubtful (Unsecured) | 87 | 87 |
| 5 Loss assets | 24 | 24 |
| | | |
| | 298.6L | 286L |
| | | |
| | | |
| | | |
| | | |

| | Pg 361 Q2 | |
|-----|---------------------------------------|-----------------------------------|
| | Calculation of | Provision in the Books of Peoples |
| | | |
| | Particulars | Period Net 7. of Total |
| | | Value Regulred |
| (- | 7 | LIDELON 90.12 C NIL MIL |
| 5 6 | - | 24105 |
| (1) | Refrigeratives | 30m 1280cr 40%, 512cr |
| (4 | \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ | 45m 647cr 70% 452.9cr |
| | | 1205,90 |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | · C |
| | | |
| | | |
| | | |
| | | |
| | | |

| classmate Date Page | Solution to Mutual Funds | Pg 366 Q1 | Journal Enhies | 301916 Bankale (21×x75) Dr. 150L | apital ale (21×10) | (21 × 60) 13 | To Dividend EquilGathm Reserved (10L (2Lx £5) | (Being) | 313117 Revenue alc Dr. 162L | · | To Bonkalc | - 11 | 7 3 | £90L + £72L = 162L | 30/9/16 | 18L C. Bal = 20 Lunis C. Bal = 20 Lunis | NAV & 870 | ESLUNITY D. P. R. = 45 PARKITE | per unit 18L Per unit 201 | + + (£8.6[unit | To Dismibure equal dividends to all the Shareholders the MF | my no Dieiki alc |
|-----------------------|--------------------------|-----------|----------------|----------------------------------|--------------------|--------------|---|----------|-----------------------------|---|------------|------|-----|--------------------|---------|---|-----------|--------------------------------|---------------------------|----------------|---|------------------|
| | | | | | | | | | | | | | | | 1/4/16 | Op. Bal = | | | 8 | | (o) | and |

| | Pg 366 Q2 |
|----|---|
| | Net Asset: Total Market Value _ Total MF ' Value _ g all assets |
| | · · |
| | = 101.9L + 9.35L (WNI) - 0.25L |
| | |
| | = [] [] |
| - | |
| | |
| | WNI Cash/Bankalc |
| | To Unit Capital 1001 By Investments 901 To Investments 401 By Initial Exp 71 |
| | To Investments 401 By Initial Exp 7L To Dividends 1.21 By Investments 28.21 |
| | To Dividends 1.2L By Investments 28.2L By Fund Management 4.25L Exp. (4.5-0.25) |
| | Exp. (4.5-0.25) By Dividends distributed 2.4L |
| ,- | By Dividends distributed 2.4L [2L+1.2L] x75% |
| A | (40L-38L) |
| | By Bal. Ud (9.35L) |
| | J Bar as |
| | |
| 0 | |
| | The second control of |
| | |

| Pg 366 Pg 366 Date g Inves Amount g NAV as on Investment Now of Units | $ \uparrow \downarrow \downarrow$ | 1/12/16 1/12/16 1/100,000 | 1/1/2017 2 200,000 | Date |
|---|--|---------------------------------|-----------------------|--------------|
| 0 00 | $\frac{1015}{3}$ | Units 10.4 | unia 10.1 | 9.8 units |
| © Yalue of Inv | (6) Yalue of Investment as | 7440,66 | 2,02,000 | 98,000 |
| Profit (| (1055) as at 31/3/17 | (952) | 2,000 | (2000) |
| 3) Dividend | nd received upto | 1900 | 3000 | Z |
| 9 Total y | yeild [3+8] | 446 | 5000 | (2000) |
| (1) Period (2) | o Investment in | 120clays. | 89 days | 30days |
| (ii) Effective | (a) x 100 x 365 | 2.88% | 10.25% | (24.33 %) |

| طه | ssmati |
|--------|--------|
| Date . | |

| | | | | , |
|-----------|---|-------------------|---|------------------------|
| | Pg 366 Q4 | | In. co be a | ot 00 |
| | 0 | | Investme | Cost |
| Date | Parriculars | Face | Interest | ω31 |
| ¥ | | Value | | |
| | | ,1 | 20.000 | 10,50,000 |
| 1/6/2016 | To Bankalc | 10,00,000 | 20,000 | 10,30,000 |
| | , | *, | Snow. | E /10 000 |
| 1/11/2016 | To Bankalc | 50,000 | 5000 | 5,40,000 |
| | | | | 12000 |
| 28/2/2017 | To PSL a/c (Interest) | , ← - ', ' | - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 | 1200 |
| | | | (1,19,000) | - |
| 31/3/2017 | Topalac | | | 16,02,000 |
| | 0 400 | 151 | 144000 | , |
| | 1/4/16 1/6/16 | 99 (9 (19 | | 8/2/17 old 6000 & - |
| (- 3 | Purlok | | | |
| | V | | Proj | it & loss |
| | INNI Debentures parch | nased on 1/6/2016 | | |
| | | | <u> </u> | and INV |
| | It is mentioned tho | + £10.71 4 | paid D ac | quirta ION |
| | debentures, hence b | y paying a to | tal Sum of | X (Us 7 L |
| | debentures, hence be we will say that | F10.7L'is Cur | nInterest pr | 100. |
| | U | | | |
| | i E | 10.7L | · 16:4 - 12 1 - 11 | |
| | | | | |
| | Interest | I | Schentures | //4 |
| | 10,000 x 100 x 12% | ×2 | | 4213 12 13 13 |
| | Deb. FV | , 12 (E | 10.5L) | - 5° - 1° b |
| | 200. | | | |
| | = £20,000 | | | |
| | - 1 20,000 | | | |
| | | | | |
| | | | | |
| | | 1011-06-07 III | | |



| Debentu | res ac | | | |
|--------------------|------------------------------|---------------|------------------------------|-------------------------|
| Date | Particulars | Face Value | Interest. | 1200 |
| | | vactie | | |
| 30/9/16 | By Bankaic | - | 60,000 DKX100X 127, X6/12 | ,7 |
| 28/2/17 | By Bankalc | 600,000 | 30,000 | 648,000 |
| 31/3/17 | By Bankale | - lak | 54000 X 100 X 127, X 6/12 | - |
| 31/3/17 | By Bal. Ud | (gL) | 144,000 | (9,54,000) 16,02,000 |
| 31/3/17 Interes | 31/3/17 rdate (1.8al. | 102 | | |
| WN2 | Deb. purchased o | n 1/11/16 | | |
| | ₹5.45L | | | |
| 1 | iteres t | Debentures | | |
| <i>5</i> 00 c | X 100 x 12% X 1 FV 12 | (5.4L) | | |
| Deb | F5000 | | WN4 Profit | or loss |
| | <u> </u> | | Sale | 648000 |
| WH3 SO | 1d 6000 Debentures £6.78L | | - COST [151 → 1590K] | 636,000 |
| | | | [6L → ?] | |
| | Interest | Debentu | res Profir | 12000 |
| 6000 De | 12 100 FUX 12 % X 5 | (£ 6.48L | | |
| Į | 30,000 | | | |
| | | | | |

| | | | | DatePage | |
|---|--------------------------------------|---------------|-----------------|---|----------|
| 1 | $Pg366 Q5$ on $\longrightarrow Same$ | as Study Mate | rfal. Pg. 12.50 | Og SM | |
| | | | | | |
| | 4 | | | 3 - 3 - 3 - 3 | <u> </u> |
| | | 111 | | 4 | |
| | . 1 | | y i girer | N. S. | |
| | | | | , | |

Answer 4 Solution to Pg 366 QS

Accounting Entries in the books of fund

31.12.2015 Investment in X Ltd.'s shares A/c (5,000 x ₹ 40) Dr. Investment in Y Ltd.'s shares A/c (4,000 x ₹ 60) Dr. 2,40,000 2,00,000

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MUTUAL FUNDS

| 1 | To Bank A/c | | 1 | 4,40,000 |
|------------|--|-------------|----------|----------|
| | (Being investment made in X Ltd. and Y | | | |
| | Ltd.) | | | |
| 31.3.2016 | Revenue A/c [5,000 x ₹ (40-38)] | Dr. | 10,000 | 1 1 |
| | To Provision for Depreciation A/c | | | 10,000 |
| | (Being provision created for the reduction in the value of X Ltd.'s shares) | | | |
| 31.3.2016 | Investment in Y Ltd.'s shares A/c [4,000 x ₹ (64-60)] | Dr. | 16,000 | |
| | To Unrealised Appreciation Reserve A/c | | | 16,000 |
| | (Being appreciation in the market value of Y Ltd.'s shares transferred to Unrealised Appreciation Reserve A/c) | | | |
| 01.04.2016 | Unrealised Appreciation Reserve A/c | Dr. | 16,000 | |
| | To Investment in Y Ltd.'s shares A/c | | | 16,000 |
| | (Being last year's unrealised appreciation | | | |
| | reserve balance reversed at the beginning | | | |
| | of the current year) | D- | 1,85,000 | |
| 30.6.2016 | Bank A/c (5,000 x ₹ 37) | Dr. Dr. | 15,000 | |
| | Loss on disposal of Investment A/c To Investment in X Ltd.'s shares A/c | <i>Ο</i> Ι. | 13,000 | |
| | (5,000 x ₹ 40) | | | 2,00,000 |
| | (Being shares of X Ltd. disposed off at a loss of ₹ 15,000) | | | |
| 30.6.2016 | Provision for Depreciation A/c | Dr. | 10,000 | |
| | Revenue A/c | Dr. | 5,000 | |
| | To Loss on disposal of Investment A/c | | | 15,000 |
| | (Being net loss on disposal of X Ltd.'s shares charged to revenue account) | | | |
| 30.6.2016 | Bank A/c (4,000 x ₹ 67) | Dr. | 2,68,000 | , |
| | To Investment in Y Ltd.'s shares A/c (4,000 x ₹ 60) | | | 2,40,000 |
| | To Revenue A/c | | | 28,000 |
| | (Being shares of Y Ltd. disposed off at a | | | 20,000 |
| 1 | profit of ₹ 28,000) | | | |

| Under | Avenage N Avenage N Add Non rec FMP(LESS: New-tr. Add Non rec FMP(Steps Augusti Giv Steps Normal Normal Normal Steps Super Super Steps Super Super Super Steps Super | · sta- |
|--|--|--------|
| Super Trofit method Capitalization method | Average Net Profit (BT) Average Net Profit (BT) Edd Non recurring expenses FMP(BT) EMP(BT) EMP(BT | FMP |
| nuthod = 161000 nuthod = 3,83,333 | Average Net Profit (57) Non reading inname Non reading inname Non reading inname Non reading inname FMP(57) FMP(57) FMP(57) FMP(57) FMP(57) FMP(57) FMP(57) FMP(AT) FMP(AT) Super Profit = 1350,000 Super Profit = Capital employed x MRR - 1350000 x by. - 810000 Super Profit = FMP - Stornal Profit - 104000 - 81000 - 23000 x 7 - 1.61,000 Goodwell = Super Profit x Nord Yes of Randam - 23000 x 7 - 1.61,000 | |
| | = (2000) = (2000) = (2000) 208000 (104000) 1040000 104000 104000 104000 104000 104000 104000 104000 104000 1040000 104000 104000 104000 104000 104000 104000 104000 104000 1040000 104000 104000 104000 104000 104000 104000 104000 104000 1040000 1040 | |

Leverage effect = \$\$7407 - 62564 = 54843

| Year | Profits | Adjustment | FMP(BT) | Weighte | weighted FAP AT |
|-------------------------|------------|----------------|---------|---------|-----------------|
| 1979 | 110,000 | - | 110000 | 1 | 110000 |
| 1980 | 125000 | - | 125000 | 2 | 220000 |
| 1981 | 135000 | - | 135000 | 3 | 405000 |
| 982 | 150,000 | - | 150000 | 4 | 600,000 |
| 983 | 180,000 | (20,000) | 160,000 | 5 | 800,000 |
| | | | | 15 | 2165000 |
| | FMP (BT) = | 2165000 = 1443 | 333 | | |
| Less. Tax (401) (51133) | | | | | |
| | FMP(AT) | 8 666 | 00 | | |

Stap 3 NRR

4 Neu = 8%.

Step4 Normal Profit

Normal Profit = Capital employed x NRR

= 200000x 8/1 302000x81.

= 27.10 .24160

Step-5 Super Profit

Super Profit = FMP- Normal Profit

= 86600 - 20000

= 6= 00.62440

Step 6 Goodwill

Goodwill = Super Profit x No. of Years of Princhase

= 65 50 X5

Goodwill = 37,000

| | • | |
|---------------------------------------|-----------|----------|
| O Calculation of any capital employed | 1 | page (5) |
| Trade assets (Revalued fig) | Opening | Closing |
| Fixed assets | 2400 | 2600 |
| Investments (Total investments x 254) | 25 | 50 |
| Inventory | 600 | \$50 |
| Trade receivables | 300 | 350 |
| Cah L Bank | 400 | 340. |
| | 3125 | 3890 |
| 121. debeutures | (200) | (200) |
| 18:1. Term loan | (300) | (300) |
| Cash credit | (120) | (%) |
| Trade Payables | (70) | 69 |
| Tax Provision | (30) | (40) |
| Capital employed. | 3005 | 3190 |
| Average capital employed = Opening | f Closing | |
| 3005+31 | 90 | |
| 2 | | |
| Average capital emplayed = 3097-5 | ** | |
| CY PAT | | |
| 1 in Per (30:40-82) = 22.2 | , . · • | |
| 1 in GR (12-6.5) = 5.5 | | |
| PAT = 27.7 | | |
| ~ Nen trade income ± | | |

| Calculation of Av | g. Capital | employed. | |
|-------------------------|------------|-----------|-------------------|
| Trade assets (Revalue | d figure) | | |
| LIB | 25 | | |
| PLM | 80.25 | | |
| FaF | 5.5 | | |
| Vehicles | 5 | | |
| Investments (10x 80%) | 8 | | |
| Inventory | 6.75 | | |
| Trade receivables | 4.90 | | |
| Cash & Bauk | 10:40 | | 1458 |
| Less: outside liability | | | |
| 16% debeutives | 5 | | |
| 161. Term loans | 18 | | |
| Cash credit | 13.3 | | and the second of |
| Trade Payables | 2.70 | | |
| Provision for taxation | | | (45.4) |
| Closing capital emp | | | 100-4 |
| - 1/2 of CY's Profit p7 | 7/2) | | (13.85) |
| Avg capital employed. | | | 22.48 |
| | | | |

6 Step-1 FMP

Profits during the year = 150,000

Add: Directoric fees = 10,000

Add: Reut = 10,000

Less: Expansion expenses = (10,000)

Add: Extra Encome = 18000

EMP = 185000

Step-2 Avg capital employed

Net Tangible assets = 1900,000- 42 of 64 exposits = 450,000Avg Capital employed 11,50,000

Step-3 NRR

Given = 81.

Step-4 Normal Profits

Normal Profit = Capital employed x NRR = 1150,000 x 84.

- 92000

Step-5 Super Profits

Super Profite = FMP - Normal Profite

= 185000 - 92000

= 93000

Step 6 Goodwill

Goodwill = Super Profit x No. of 4rc of Florchase = 93000 x 3 = 2,79,000

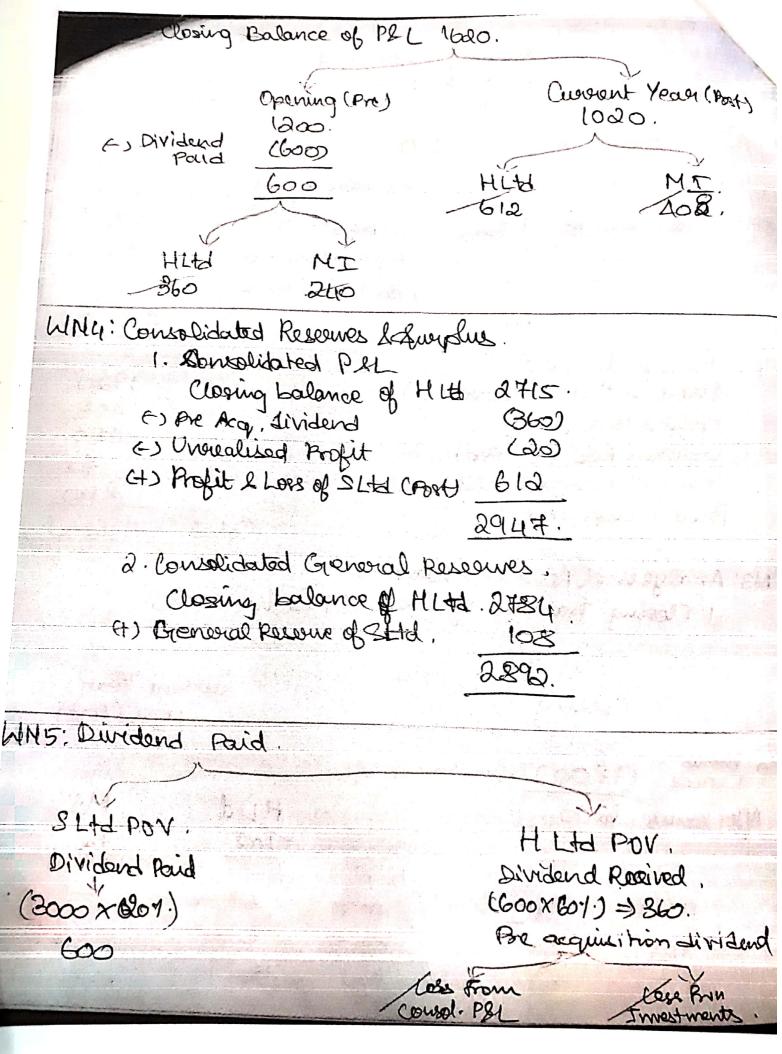
| page (8). | | in Japlus - |
|--|--------------------|--------------------|
| (a). | SHF Approach | LTF Approach |
| Step-1 FMP (given) | 38.4 | 384 |
| Less: Interest (120x131) | (15.6) | - |
| FMP | 22.8 | 38.4 |
| <u>Step-2</u> Avg capital employed. Trade assets | | |
| Fixed assets | 180 | 180 |
| Inventory | 10 | 10 |
| Trade receivables | 20 | 20 |
| Cash & Bauk | 20 | 20 |
| Less: Outside L'abilities | | |
| 13j debeutures | (120) | _ |
| Trade Payables | (40) | (40) |
| closing capital employed | ico | 220 |
| - 1/2 of C4's Profit | (19.2) | (19.2) |
| Avg Capital employed- | &v. & | 200.8 |
| Step-3 NRR (given) | 20 | 187. |
| Step-4 Capitalised value of Profit | 114 | 218-33 |
| FMP NRR | (22.8/201.) | (384/181) |
| Step-4 Goodwill Capitalised value of Profit - Avg Capital employed | 33·2 (114-80·8) | (213·33·2008) |
| Leverage effect = 12.53 - 33.2 = 60.67) V Advense effect. | Sca | nned by CamScanner |

| Consolidated Financial | Statements | | |
|--|---------------------------------------|--|--|
| Harrawork . | | | |
| I Tryancial Column | 13 at 31.8.14. | | |
| The state of the s | | | |
| . The morning | 1. 18000 | | |
| a share Capital | 2 7159 | | |
| 6. Reserver & Swephis | 3180. | | |
| - 2. Minocity Interest | 3.33 | | |
| 3 Current hiabilities | 3 2802. | | |
| 1. Trade Payables | 1249. | | |
| | 1800. | | |
| c. Other Curvent Liabilities (printer) | | | |
| Total. | 214300. | | |
| | | | |
| II ASSETS | | | |
| 1. Non Cueven-Assets | | | |
| a Fixed Assets | 4. 14954. | | |
| 1. Targible | | | |
| d. Current Assets | -00- | | |
| a. Inventory (Stock) | MM. 2882 | | |
| b. Tande Roseivables. | 4. 4477 | | |
| C. Carla & Carla Parinalent | 1694 | | |
| c. Cash & Cash Equirellute | | | |
| d. Short Term Loans & Advance | | | |
| | 27522 | | |
| Johal | . । २२५३० । | | |
| | A STATE OF THE PERSON NAMED IN STREET | | |

| Information | | The same of the sa | |
|----------------------------|--|--|----------|
| - holding 60% | | | |
| p halding 60%. | Thunonty | Intoust 401. | |
| , .0 | -331-8 | 17 Autre Alate Hill | 7 3111. |
| | | DON Dividend recom | |
| WNI: Investment A | de Coc Va | 3'5 |) |
| To be Origon 1 11 | the second secon | | |
| . E balance bld | 0005 | By Shake in ESH in SLtd (4800×601) | |
| To Capital Reserve 45 | 1 2 | | 9880 |
| 15 | 320 | By the acq. Dividend | 360 |
| | | By General Reseave | 420 |
| | | By Rofit I Loss_ | 360 |
| | 4320 | | 4820. |
| ·WN2: Minority Inter | 224 | | |
| Share in ESH | (10mount | | 1920. |
| Profit I loss (P | mil | | 408 |
| General Reson | % (Q -1 | | 480. |
| General Reserv | in General | | 72 |
| Profit & Loss (P | ~ (dal) | | 240 |
| | | Total. | 3120. |
| WINIA: Analysis of Day | ours & Sun | , Duce , | 0100. |
| WN3: Analysis of Res | 1000 SON | prus. | 1 1 1 |
| 1. Closing base | mae of Ga | cheral Rescove 1380 | |
| | | | |
| J- | 1 | Const | 10 |
| Opening | | Cevent | |
| 3000 | | 180 | s.(Post) |
| C) Bonus Tossued (1800) | | | |
| | | | |
| After bonus 1200 | | HIHa) | ME |
| | | 108 | · FQ |
| | | The state of the s | |
| HAS M | \overline{L} | | |
| 7dn 48 | 0, | | |
| | | | |
| | V 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | |

| Notes to Accounts. | | 1 |
|--|-------|---------------|
| Authorised Capital. | 12000 | - 44 |
| Described, Colled up & Faid up 1800 seq. otheres of \$10 each fully paid up | 12000 | |
| 2. Resoures 2 Surplus | | |
| Consolidated P&L | 2947 | e, difference |
| Consolidated General Resours. | 2892 | |
| Capital Resono. | 1320 | |
| | 7159. | • 44 |
| 3. Trade Payables. | | |
| Trade Payables (1461+854) | 235 | |
| Bills Payables (WNS) | 487 | |
| | 2802, | s) @ |
| 4. Fixed Assets | X | |
| 1-Land & Building | 248 | |
| 2. Plant 2 Machinery | 9805 | |
| 2. Favoriture 2 Fittings | P(2) | |
| | 14954 | |
| 5. Bade Rossivables | | |
| 18ade Reculables (2600+1363) | 3963 | |
| Bills Ressivables (WNR) | 514 | Alle of the |
| The state of the s | 4477 | |
| Bonus Issued by SHd 5 3 | 8 | |
| HLT4. 1800 1080 | 2880 | |
| Total 3000 1800 | 4800 | |
| -1. of holding 60%. | 60%· | |
| | | |

| N5: Bonns Is | suq | がある。 では、 1987年 19 | Action of the second |
|----------------------|--|---|--|
| SIFE | HIL | | |
| Alouady reagn. | € V | | |
| in given bls- | -No Entr | yn Mar Maria ir ne | |
| : no adj. is | | | |
| Sequired | | | ALE TO |
| WNT: Inter Compan | ry Stock | | |
| HIH. | Unsol | d. Goods -> 1002 | |
| 1 goods | Ungreat | lived Profit (15) -> 20 L | |
| SLtd | Control of the Contro | | 6 |
| | | | too from |
| | 15.00 | 1 202 | P2L |
| - Dill | | 2 0 |) |
| MNS: Inter Co. All | | ills Receivables, Stock | Stock |
| | Bills Pay | | 3949 |
| HLAd. | 372 | 100 | 1956 |
| \$U-3 | ALL MARKET AND | | 5905 |
| Total: | ngs (4s) | | e. - |
| - Mutual aur | vys | | (20) |
| (-) Profit on Si | 2007 | 1. | |
| Total CC | es) 487 | - 514 | . 2882 |
| 600 F | | | ELECTION OF STREET |
| 4 | Investment | - Alc. | n en |
| | | Land of the second seco | 048 6000 |
| To Cash/Bank. | 700000 | By Brase in Eq. Shave (138.5×75/2) Capital | 96,95,000 |
| | | By Pre acquisition dividend | |
| To Capital Resource. | 3395000 | dividend | 700000 |
| RUSSINE, | | | THE PARTY OF THE P |
| | 10395000 | | 10395000 |



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| A STATE OF THE PROPERTY OF THE | MILLI | No. | |
|--|------------------------|----------|---|
| b. Flon Curvent Investments | Charles To Wall Street | 224000. | Ep N |
| 2. Current Assets | Q. | 00000 | |
| a. Inventosy. b. Trade Receivables (291000) | | \$200000 | |
| c. Proposed Cash & Cash Equivalents d. Other Current Assets | | 18000 | 9 |
| Total | | 8253000 | 1 6 |
| Notes to Accounts. | | | 7 |
| 1. Reserves & Broylus. | | HAM | A Company |
| Revenue Reserve. | | (34000) | |
| Less'. Reduction in Value of Stock. | 5 2 | | 1 5 |
| Add: ADD created by B. (891000 x /99) | 119 | 9000. | |
| | | (30000) | |
| Less. Pou paid Expenses. | | 40000 | |
| | | 65900 | 100000000000000000000000000000000000000 |
| | | 7420000 | |
| 2. Inventory. Beduction in value due to chance inpolicy | | (34000 | |
| Expedication in walne due to change inpolicy | | (3,00 | |
| | | 708000 | And the second |
| The second of the second | | 48000 | |
| 3. Prepaid Expenses. (-) Wretten off | | (32000 | 9 . |
| | | 18000 |) |
| | 1 | | Transport |
| | CHEST TO THE | | |

| Net Assets Approach. | |
|--|--|
| Revised value of Real Arsets 1 | Revised Value of ope diabelities |
| Fixed Assets 144. | 15% Dabn. 90. |
| Investments 49.5 | Quarentlia, 50 |
| Current Assets 70. | 140 |
| Leans & Advances 15 | |
| 278.5. | .: Net Assets. |
| | 948.2-110-3138.2 |
| 138.5x \$01. 396.95 | |
| Cost of Investment = 7700 | |
| Punchase paince/shave | 720 |
| | sooo sharus |
| ##################################### | |
| Dividends @ 201. 30 | 2 XCOO |
| (104201.32) | 7 Lakers. |
| an A | cquisition dividend. |
| Corrected Question according to CM THE | approximent of the state of the |
| Corrected austion according to SM Illustress Balance Sheet as at 31.18:2016. | ration 8, 1914.35. |
| I EDWITY AND LIABILITIES | |
| 1. Bhareholders Funds | |
| a-Share Capital | 500000 |
| b. Reserves & Surplus. | 1. 659000. |
| 2. Cuevant hiabilities | |
| a. Trade Payalles. b. Short-Teem Borrowings. | 494000 |
| b. Short Teem Borrowings. | 170000. |
| C. Short Term Provisions | 430000 |
| | 20 10000 |
| | 22 53000 |
| T ASSETS. | |
| 1. Non Current Assets. | |
| | the same of the sa |

| albanica de la | | Social le | Herry 7 | | | |
|------------------------------------|--|---|-------------------------|--|--|--|
| Basic Informat | | Hellow. | | | | |
| 20A-1112010. | Doc-31/12 | Interest -201. I | www.co Sydian | | | |
| WMI: In | WNI: Investment Alc (Coc) (801). | | | | | |
| To balance b/d. To Roraln-of Funni | 32000 | By Share capital is Share in SLta (200000x 80%) By Reval of Plant- By Profit Llors. By Reserves By Goodwill Alc | 24000 24000 40000 | | | |
| | 328000 | | 328000 | | | |
| 2. Closing bal | see Capitel (2) Assets (Plan Funture refPost) (600 + Post) (1000 Lourse of Ra Ming(Pre) SOOO My auree of Profi | copers 150000 Copers 10000 Hith Soon 2 Ler Holdel | JAME. | | | |
| | | Any surrous | 1300 · | | | |

| 5. Consolitated Balance Shoot as s | |
|---|----------|
| I. EQUITY AND LIABILITIES. 1. Showeholdens' Funds | |
| a. Rhage Capital | 1000000 |
| 2. h. Reserves l. Dumplus. 2. himority Fortenest. 2. (connent Liabilities. a. Trade Payables (30000) | \$80200. |
| a Trade Payables (100000) | . ADOOD. |
| Total. | 2185500 |
| T ASSETS | |
| 1. Non Current Assets. | |
| a. Fixed Assets. (600000+100000) | 1950 |
| 14 | 1166000 |
| VI TANDON WAS A | |
| 2. Convent Assets. 786000) | 3182200 |
| | 2182200 |
| Notes to Accounts. | 2182200 |
| Notes to Accounts. | 3: |
| Notes to Accounts. Share Capital. Authorised Capital. | |
| Notes to Accounts. Notes to Accounts. Share Capital. Authorised Capital. Tagged authorited, called up. | |
| Notes to Accounts. Notes to Accounts. Share Capital. Authorised Capital. I send, subscribed, called up I paid up | ?? |
| Notes to Accounts. Notes to Accounts. Share Capital. Authorised Capital. I send, subscribed, called up I paid up | |
| Notes to Accounts. Notes to Accounts. Share Capital: Authorised Capital: I send, subscribed, Called up I paid up 10000 eq. ah. of Froo each fully paid p | 1000000 |
| Notes to Accounts. Notes to Accounts. Share Capital. Authorised Capital. I send, subscribed, called up I paid up | ?? |
| Notes to Accounts. Notes to Accounts. Share Capital. Authorised Capital. Issued, Subscribed, Called up & Poud up 10000 eq. Bh. of Froo each fully pais p Reserves & Burglius. | 1000000 |

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Step 2: Savings on Stopn.

40000 - 34000 x100. Deprion

40000A

= 15%

Reval. Ant

(2004-2008)

Depractually

Savings on Depn.

4500

(6000d)

1200

| My: Consolidation of Reserves & Durphis. | |
|--|-----------------------|
| | - ~~ |
| Closing balance of Hilled 400 | 2000 |
| Closing balance of HILA 400 Closing balance of SITI 480 (4) Post Reserves of SITI | 0000 |
| | A.F. |
| d'Consolidated Profit & LOES. | |
| Closing balance of HLtd doe | 800 |
| and the same of th | |
| Total. 209 | 200 |
| THE BOWN IT O DO I ALL O' | 1 Grandena |
| WN5. Revaluation of Plant & Machinery | and rushibuse. |
| Plant & Machinery. | 01/4 - 1 |
| | profit/doss) |
| Revalued asset value on DDA. | 300000 |
| Les: WDV/Book Value of Asset. | (20000) |
| Pavaluation gain. | 100000 |
| | |
| | |
| Adato | Capital |
| Plant & | Profit (Pre) |
| Mächinery | |
| | MAT |
| | HLHA MI ROOOD. |
| | Novest. Or . |
| | a prisal a sist |
| | - Dom |
| Step 2: Additional Depr / Barings | 3 on upro |
| 200000-180000 X100 Dapn. on Reval. | 30000. |
| 200000 (DOA-DOC) | |
| | |
| Chauga. | (2000) |
| CDOA-DOC) Addy-Dapy. | 10000. |
| A CONTRACTOR OF THE PARTY OF TH | |
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| | Bmmn. — | 000 (10) 990. 1 5865 | | A |
|--|----------------|-------------------------------|-------------|----------|
| Profit Before Toux CA-B) | 1200 | 200 | _ | (439) |
| Provision Bolit Alter Ton | 24100 | 300 | | 2596 |
| Broth After Toux. | (1200) | Clos | 132 | (1350) |
| 6. Bufit & Loss Alc. | | | | 1354 |
| I Revenue from Operations I other Incomes Total. | 900000 3500 | 9500000 | (60000) | occopti |
| TExpenses Purchase of Stock. | 50000 | 60000 | (දගත) | 104000 |
| Sundang Bon offer on | 100000 | (50000) | | 250000 |
| (Wages & Balovies) Finance Cost (Interest) | . 0 | (2000 | 100 | 24000 |
| Other Expanses. | 8000 | 6000 | | 140000 |
| Gerenal Expense. Proforence Dividend. | | 3000 | (3500) | 3500 |
| Depreciation & Amortisation. | 110000 | 79000 | | 189000. |
| T.A. O. | | | | ≠10500· |
| Profit Before Tax | | | | 1099500 |
| Porofit After Fax | | | | 1049500 |

(53) pdato POST PRLOP Add to BUL Furniture Bresentation in CFS. 34000. Closing balance as at 31.12.10 (10000) Downwood Revaluation 1200 Lavings on Dopn. 92200 CFS (Fin Lakhs) Consolidated Profit & Loss Ale Afgustment Total SHA HLA Particulars WHI. 5865 I Revenue from Operations 1000 5000 1000 I Total 2862 IL Totala) I Expenses. OOOt (120) 800 200 Raw Moderials Consumed (1196) 343. (coc)COCOLI Changes in Inventory Employee Benefit Exp. 950. 50 800 Wages I balanies (\$500) 300: 100 200 Production Expenses Open 295 (5) 100 200 Admin Expenses. god 140 exelling & Distribution Exp. (10) 50 100 150: Interest + Finance Cost. 50 100 250 900 50 Depreciation Exp. 189 Total (8) 1769 Court

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