



B.K. BIRLA CENTRE FOR EDUCATION

SARALA BIRLA GROUP OF SCHOOLS
A CBSE DAY-CUM-BOYS' RESIDENTIAL SCHOOL

TERM-1 EXAMINATION, 2025-26

ACCOUNTANCY 055

Marking Scheme

Class : **XII Commerce**
Date : **3/September/2025**

Duration: **3 Hrs.**
Max. Marks: **80**

1.	(C)Rs.12,000	(1)
2.	(A) Option (i),(ii) and (iv)	(1)
3.	(D) Reconstitution of partnership	(1)
4.	(D) Revaluation A/c	(1)
5.	(D) A and B sacrifice in 4:1 ratio	(1)
6.	(A) Rs.75,000	(1)
7.	(B) Purchased goodwill	(1)
8.	(D) Only (R) is correct but (A) is not correct	(1)
9.	(C) 2:5	(1)
10.	(A) Both (A) and (R) are correct and (R) is the correct explanation of (A)	(1)
11.	(A) 279:140:81	(1)
12.	(D) Executor's A/c	(1)
13.	(B) Rs.14,40,000	(1)
14.	(B) Section 53	(1)
15.	(C) Statement 1 is correct but 2 is incorrect.	(1)
16.	(B)Option (i) and (ii)	(1)

17.	<div>12,00,000 in 3:2:1 = 6,00,000; 4,00,000 and 2,00,000 interest for 9 months 12,00,000 in 8:7:5 = 4,80,000; 4,20,000 and 3,00,000 interest for 3 months.</div> <div>Interest on Capital</div> <div>M= 6,00,000 X 6/100 X 9/12 = 27,000 + 4,80,000 X 6/100 X 3/12 = 7,200 = 34,200 N= 4,00,000 X 6/100 X 9/12 = 18,000 + 4,20,000 X 6/100 X 3/12 = 6,300 = 24,300 O = 2,00,000 X 6/100 X 9/12 = 9,000 + 3,00,000 X 6/100 X 3/12 = 4,500 = 13,500</div> <table><tr><th>Date</th><th>Particulars</th><th>LF</th><th>Amount (Dr)</th><th>Amount (Cr)</th></tr><tr><td></td><td>Interest on Capital A/c Dr</td><td></td><td>72,000</td><td></td></tr><tr><td></td><td>To M's Capital A/c</td><td></td><td></td><td>34,200</td></tr><tr><td></td><td>To N's Capital A/c</td><td></td><td></td><td>24,300</td></tr><tr><td></td><td>To O's Capital A/c</td><td></td><td></td><td>13,500</td></tr><tr><td></td><td>(Being interest on capital allowed at 6% p.a.)</td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td>Profit and Loss Appropriation A/c Dr</td><td></td><td>72,000</td><td></td></tr><tr><td></td><td>To Interest on Capital A/c</td><td></td><td></td><td>72,000</td></tr><tr><td></td><td>(Being interest on capital transferred)</td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr></table> <div>OR</div> <div>Interest on drawing</div> <div>P = 20,000 X 4.5/12 X 12/100 = 900 + 20,000 X 1.5/12 X 12/100 = 300 = 1,200 Q = 40,000 X 4.5/12 X 12/100 = 1,800 R = 40,000 X 6/12 X 12/100 = 2,400</div> <table><tr><th>Date</th><th>Particulars</th><th>LF</th><th>Amount (Dr)</th><th>Amount (Cr)</th></tr><tr><td></td><td>P's Capital A/c</td><td></td><td>1,200</td><td></td></tr><tr><td></td><td>Q's Capital A/c</td><td></td><td>1,800</td><td></td></tr><tr><td></td><td>R's Capital A/c</td><td></td><td>2,400</td><td></td></tr><tr><td></td><td>To Interest on Drawing A/c</td><td></td><td></td><td>5,400</td></tr><tr><td></td><td>(Being interest on drawing charged at 12% p.a.)</td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td>Interest on Drawings A/c Dr</td><td></td><td>5,400</td><td></td></tr><tr><td></td><td>To Profit and Loss Appropriation A/c</td><td></td><td></td><td>5,400</td></tr><tr><td></td><td>(Being interest on drawing transferred)</td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr></table>	Date	Particulars	LF	Amount (Dr)	Amount (Cr)		Interest on Capital A/c Dr		72,000			To M's Capital A/c			34,200		To N's Capital A/c			24,300		To O's Capital A/c			13,500		(Being interest on capital allowed at 6% p.a.)										Profit and Loss Appropriation A/c Dr		72,000			To Interest on Capital A/c			72,000		(Being interest on capital transferred)									Date	Particulars	LF	Amount (Dr)	Amount (Cr)		P's Capital A/c		1,200			Q's Capital A/c		1,800			R's Capital A/c		2,400			To Interest on Drawing A/c			5,400		(Being interest on drawing charged at 12% p.a.)										Interest on Drawings A/c Dr		5,400			To Profit and Loss Appropriation A/c			5,400		(Being interest on drawing transferred)									(3)
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18.	<div>Bhim's Executor's A/c</div> <table><tr><th>Date</th><th>Particulars</th><th>Amount</th><th>Date</th><th>Particulars</th><th>Amount</th></tr><tr><td>31/3/23</td><td>To Bank A/c (40,000 +12,000)</td><td>52,000</td><td>1/4/22</td><td>By Bhim's Capital A/c</td><td>1,20,000</td></tr><tr><td></td><td>To Balance c/d</td><td>80,000</td><td>31/3/23</td><td>By Interest A/c</td><td>12,000</td></tr><tr><td></td><td></td><td>1,32,000</td><td></td><td></td><td>1,32,000</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>31/3/24</td><td>To Bank A/c (40,000 +8,000)</td><td>48,000</td><td>1/4/23</td><td>By Balance b/d</td><td>80,000</td></tr><tr><td></td><td>To Balance c/d</td><td>40,000</td><td>31/3/24</td><td>By Interest A/c</td><td>8,000</td></tr><tr><td></td><td></td><td>88,000</td><td></td><td></td><td>88,000</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>31/3/25</td><td>To Bank A/c (40,000 +8,000)</td><td>44,000</td><td>1/4/24</td><td>By Balance b/d</td><td>40,000</td></tr><tr><td></td><td></td><td></td><td>31/3/25</td><td>By Interest A/c</td><td>4,000</td></tr><tr><td></td><td></td><td>44,000</td><td></td><td></td><td>44,000</td></tr></table>	Date	Particulars	Amount	Date	Particulars	Amount	31/3/23	To Bank A/c (40,000 +12,000)	52,000	1/4/22	By Bhim's Capital A/c	1,20,000		To Balance c/d	80,000	31/3/23	By Interest A/c	12,000			1,32,000			1,32,000							31/3/24	To Bank A/c (40,000 +8,000)	48,000	1/4/23	By Balance b/d	80,000		To Balance c/d	40,000	31/3/24	By Interest A/c	8,000			88,000			88,000							31/3/25	To Bank A/c (40,000 +8,000)	44,000	1/4/24	By Balance b/d	40,000				31/3/25	By Interest A/c	4,000			44,000			44,000	(3)																																						
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19.	Share Capital A/c	Dr (10000 X10)	1,00,000		(3)	
	To Share Allotment A/c	(10,000 X 5)		50,000		
	To Share first and final call A/c	(10,000 X 2)		20,000		
	To Share Forfeiture A/c			30,000		
	(Being share forfeited for non-payment of allotment first and final call including premium)					
	Bank A/c	Dr (7,000 X 12)	84,000			
	To Share Capital A/c			70,000		
	To Securities Premium A/c			14,000		
	(Being 3,000 of share forfeited reissued at Rs.12 each)					
	Share Forfeiture A/c	Dr	21,000			
	To Capital Reserve			21,000		
	(Being profit on reissue transferred to capital reserve)					
Share forfeiture of 10,000 shares = 30,000						
7,000 shares = 30,000 X (7,000/10,000) = 21,000						
20.	Ans: $2,500 \times 100 = 2,50,000 = 8\%$ on 2,50,000 = 20,000 so half yearly 10,000					(3)
	Titanium Ltd					
	Journal					
	Date	Particulars	LF	Amount (Dr)	Amount (Cr)	
	30/9/24	Interest on Debenture A/c	Dr	10,000		
		To Debenture holders A/c			10,000	
		(Being ½ yearly interest due on debentures)				
		Debenture holders A/c	Dr	10,000		
		To Bank A/c			10,000	
		(Being interest paid to debenture holder)				
	31/3/25	Interest on Debenture A/c	Dr	10,000		
		To Debenture holders A/c			10,000	
		(Being ½ yearly interest due on debentures)				
		Debenture holders A/c	Dr	10,000		
		To Bank A/c			10,000	
		(Being interest paid to debenture holder)				
		Statement of Profit and Loss	Dr	20,000		
		To Interest on Debenture A/c			20,000	
		(Being interest transferred to statement of Profit & Loss)				
	OR					
	Ajeeb Ltd					
	Journal					
	Date	Particulars	LF	Amount (Dr)	Amount (Cr)	
		Sundry Assets A/c	Dr	7,05,000		
	Goodwill A/c	Dr	60,000			
	To Sundry Liabilities A/c			45,000		
	To Bikhu Ltd			7,20,000		
	(Being assets and liabilities transferred consideration due and goodwill ascertained)					

	<table><tr><td>Bikhu Ltd A/c</td><td>Dr</td><td></td><td>7,20,000</td><td></td></tr><tr><td>Discount on issue of debenture A/c</td><td>Dr</td><td></td><td>80,000</td><td></td></tr><tr><td>To 10% Debenture A/c</td><td></td><td></td><td></td><td>8,00,000</td></tr><tr><td>(Being 8,000 debentures issued at 10% discount)</td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Securities Premium A/c</td><td>Dr</td><td></td><td>45,000</td><td></td></tr><tr><td>Statement of Profit and Loss</td><td>Dr</td><td></td><td>35,000</td><td></td></tr><tr><td>To Discount on issue of debenture A/c</td><td></td><td></td><td></td><td>80,000</td></tr><tr><td>(Being discount on issue of debenture written off)</td><td></td><td></td><td></td><td></td></tr></table>	Bikhu Ltd A/c	Dr		7,20,000		Discount on issue of debenture A/c	Dr		80,000		To 10% Debenture A/c				8,00,000	(Being 8,000 debentures issued at 10% discount)										Securities Premium A/c	Dr		45,000		Statement of Profit and Loss	Dr		35,000		To Discount on issue of debenture A/c				80,000	(Being discount on issue of debenture written off)																																								
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		To Vineet's Capital A/c			12,000	
		(Being goodwill adjusted among sacrificing and				
		Gaining partners)				
Calculation of Sacrificing/gaining ratio						
Punit: Sumit: Vineet = 11:10:9						
Punit: Sumit: Vineet = 8:7:5						
Old ratio – New Ratio						
Punit = $11/30 - 8/20 = (22 - 24)/60 = -2/60$						
Sumit = $10/30 - 7/20 = (20 - 21)/60 = -1/60$						
Vineet = $9/30 - 5/20 = (18 - 15)/50 = 3/60$						
Goodwill of Vineet = 2,40,000 X 3/60 = 12,000						
23.	Date	Particulars	LF	Amount (Dr)	Amount (Cr)	(6)
		Bank A/c Dr.		4,00,000		
		To Equity Share Application A/c			4,00,000	
		(Being application money received on 1,00,000 shares at 4 each including Re.1 as premium)				
		Equity Share Application A/c Dr.		4,00,000		
		To Equity Share Capital A/c			3,00,000	
		To Securities Premium A/c			1,00,000	
		(Being application money transfer to share capital)				
		Equity Share Allotment A/c Dr.		6,00,000		
		To Equity Share Capital A/c			4,00,000	
		To Securities Premium A/c			2,00,000	
		(Being money due on allotment at Rs.6 each including Rs.2 premium)				
		Bank A/c Dr.		5,85,000		
		Calls in arrears A/c Dr		15,000		
		To Equity Share Allotment A/c			6,00,000	
		(Being allotment money received on all but 2,500 shares)				
		Equity Share 1 st and Final Call A/c Dr.		4,00,000		
		To Equity Share Capital A/c			3,00,000	
		To Securities Premium A/c			1,00,000	
		(Being first call money due at Rs.4 each including Re.1 premium)				
		Bank A/c Dr.		3,90,000		
		Calls in arrears A/c Dr.		10,000		
		To Equity Share 1 st and Final Call A/c			4,00,000	
		(Being call money received on all but 2,500 shares)				
		Equity Share Capital A/c Dr		25,000		
		Securities Premium A/c Dr		7,500		
		To Calls in arrears A/c			25,000	
		To Share Forfeiture A/c			7,500	

24.

Solution

i) C takes $\frac{1}{10}$ th share in 4:1 so $\frac{1}{10} \times \frac{4}{5} = \frac{4}{50}$ from A and $\frac{1}{10} \times \frac{1}{5} = \frac{1}{50}$ from BNew PSR = A $\frac{3}{5} - \frac{4}{50} = \frac{(30 - 4)}{50} = \frac{26}{50}$ B $\frac{2}{5} - \frac{1}{50} = \frac{(20 - 1)}{50} = \frac{19}{50}$

So A:B:C = 26:19:5

ii) SR = OR – NR

A = $\frac{3}{5} - \frac{26}{50} = \frac{(30 - 26)}{50} = \frac{4}{50}$ B = $\frac{2}{5} - \frac{19}{50} = \frac{(20 - 19)}{50} = \frac{1}{50}$

Sacrificing Ratio = 4:1

iii) Goodwill of the firm is 2,40,000

So goodwill of C = 2,40,000 $\times \frac{5}{50} = 24,000$ (in 4:1) = 19,200 and 4,800

Capital A/c

Particulars	A	B	Particulars	A	B
			By Balance b/d	2,50,000	2,00,000
			By General Reserve	30,000	20,000
To Balance c/d	3,29,200	2,44,800	By IFF	30,000	20,000
			By Pre for G'will	19,200	4,800
	3,29,200	2,44,800		3,29,200	2,44,800

C brings in 40% of combined capital of A and B $(3,29,200 + 2,44,800) = 5,74,000 \times .4 = 2,29,600$

Date	Particulars	L F	Amount (Dr)	Amount (Cr)
	Bank A/c Dr.		2,53,600	
	To C's Capital A/c			2,29,600
	To Premium for Goodwill A/c			24,000
	(Being share of capital and premium for goodwill brought in by new partner)			
	Premium for Goodwill A/c Dr.		24,000	
	To A's Capital A/c			19,200
	To B's Capital A/c			4,800
	(Being premium distributed among sacrificing partners)			

OR

Akhil and Ishan = 5:3

Akhil: Ishan : Neil = 3:2:1

Sacrificing ratio = Akhil = $\frac{5}{8} - \frac{3}{6} = \frac{(15 - 12)}{24} = \frac{3}{24}$ Ishan = $\frac{3}{8} - \frac{2}{6} = \frac{(9 - 8)}{24} = \frac{1}{24}$ Goodwill 1,80,000 $\times \frac{1}{6} = 30,000$ in 3:1 =

Revaluation A/c

To Machinery	15,000	By Loss	
To Debtors	5,000	Akhil's Capital	18,750
To Creditors	10,000	Ishan's Capital	11,250
	30,000		30,000

Capital A/c

Particulars	Akhil	Ishan	Neil	Particulars	Akhil	Ishan	Neil
To Revaluation	18,750	11,250		By Balance b/d	1,50,000	1,00,000	
				By WCF	50,000	30,000	
To Balance c/d	2,03,750	1,26,250	80,000	By Pre for G'w	11,250	3,750	

(6)

				By Neil's curre	11,250	3,750	
				By Bank			80,000
	2,22,500	1,37,500	80,000		2,22,500	1,37,500	80,000
				By Balance b/d	2,03,750	1,26,250	80,000
Balance Sheet							
Liabilities		Amount	Assets		Amount		
Capital A/c			Land		1,80,000		
Akhil2,03,750			Machinery75,000				
Ishan1,26,250			Less Depreciation 15,000		60,000		
Neil 80,000		4,10,000	Inventory		50,000		
			Debtors30,000				
			Less Bad Debts 5,000		25,000		
Creditors20,000			Cash at Bank (15,000 + 80,000 + 15000)		1,10,000		
Add Increase 10,000		30,000	Neil's Current A/c		15,000		
		4,40,000			4,40,000		

25.

Journal

Date	Particulars	LF	Amount (Dr)	Amount (Cr)
	Meenu's Capital A/c Dr		30,000	
	Renu's Capital A/c Dr		30,000	
	Tinu's Capital A/c Dr		30,000	
	To Goodwill A/c			90,000
	(Being goodwill written back)			
	Meenu's Capital A/c Dr		15,000	
	Renu's Capital A/c Dr		15,000	
	Tinu's Capital A/c Dr		15,000	
	To Advertisement Suspense A/c			45,000
	(Being advertisement Suspense written back)			
	General Reserve A/c Dr		60,000	
	To Meenu'sCapital A/c			20,000
	To Renu'sCapital A/c			20,000
	To Tinu'sCapital A/c			20,000
	(Being general reserve distributed)			
	Renu's Capital A/c Dr		30,000	
	Tinu's Capital A/c Dr		30,000	
	To Meenu's Capital A/c			60,000
	(Being share of goodwill adjusted among gaining partners and retiring partner)			
	Bank A/c Dr		1,00,000	
	To Renu'sCapital A/c			50,000
	To Tinu'sCapital A/c			50,000
	(Being money brought in to pay A)			
	Meenu's Capital A/c Dr		1,00,000	
	To Bank A/c			1,00,000
	(Being money paid to A)			
	Meenu's Capital A/c Dr		1,85,000	
	To Meenu's Loan A/c			1,85,000

(6)

	Capital A/c (Working)								
	To G'will	30,000	30,000	30,000	By Bal	2,50,000	1,80,000	1,70,000	
	To Adv.	15,000	15,000	15,000	By GR	20,000	20,000	20,000	
	To A' Cap		30,000	30,000	By B' Cap	30,000			
	To Bank	1,00,000			By C' Cap	30,000			
	To A' Lon	1,85,000			By Bank		50,000	50,000	
	To Bal		1,75,000	1,65,000					
		3,30,000	2,50,000	2,40,000		3,30,000	2,50,000	2,40,000	
	Balance Sheet of B and C								
	Liabilities		Amount		Assets		Amount		
	Capital A/c				Land		2,50,000		
	B 1,75,000				Plant and Machinery		1,80,000		
	C 1,65,000		3,40,000						
					Inventories		60,000		
	A' Loan A/c		1,85,000		Debtors		60,000		
	Creditors		40,000		Bank		15,000		
			5,65,000				5,65,000		
26.	Profit and Loss Appropriation A/c								6
	Particulars		Amount		Particulars		Amount		
	To interest on capital				By profit and Loss A/c		1,38,000		
	Devika 9,000				(1,42,500 - 4,500)				
	Ishita 7,000								
	Priya 6,000		22,000						
	To Salary (Ishita)		30,000						
	To Commission (Priyanka)		17,200						
	To Share of profit								
	Devika (41,280 + 3,720) 45,000								
	Ishita 13,760								
	Priya (13,760 – 3,720) 10,040		68,800						
			1,38,000				1,38,000		
	Capital A/c								
		Devika	Ishita	Priya		Devika	Ishita	Priya	
	To Draw	30,000	30,000	36,000	By Bal	1,80,000	1,40,000	1,20,000	
					by IOC	9,000	7,000	6,000	
					By Salary		30,000		
	To Bal	2,04,000	1,60,760	1,17,240	By Com			17,200	
					By P/L ap	45,000	13,760	10,040	
		2,34,000	1,90,760	1,53,240		2,34,000	1,90,760	1,53,240	
					By Bal b/	2,04,000	1,60,760	1,17,240	
	4 marks for realisation and 2 marks for capital A/c (4 +2)								
	PART B (Analysis of Financial Statements)								
27	(C) Common Size Statement								(1)
28	(A) Both A and R are correct, and R is the correct explanation of A.								(1)
29	(B) Non-Current Assets OR (A) Operating Cycle								(1)
30	(C) Option (i) and (iii) OR (C) Statement 1 is true but 2 is false								(1)

31	<p>Historical Analysis: Gives past record and does not state anything about future which is more important to investors.</p> <p>Ignores Price level changes: Price level changes and purchasing power of money are inversely related but the analysis doesn't consider the change in value of money.</p> <p>Ignores the qualitative aspect: The data analyse only financial data so the efficiency of management ,quality of manpower is ignored.</p> <p>Not free from personal bias: Accountant makes decision based on his understanding which may lead to bias.</p> <p>Window dressing: Often better financial position is shown by manipulating the books of accounts. This leads to false informations.</p> <p>OR</p> <table><tr><td>Basis</td><td>Provisions</td><td>Reserve</td></tr><tr><td>Nature</td><td>It is an estimated loss, a liability or diminution</td><td>It's shareholders money</td></tr><tr><td>Purpose</td><td>Created for some specific purpose</td><td>Amount set aside for some general or specific purpose</td></tr><tr><td>Charge/Appropriation</td><td>It is a charge against profit created even if there is a loss.</td><td>It is an appropriation of profit</td></tr><tr><td>Disclosure</td><td>Shown as expenses in the Statement of Profit and Loss</td><td>Shown in the Balance Sheet under the Shareholders' Fund</td></tr></table>							Basis	Provisions	Reserve	Nature	It is an estimated loss, a liability or diminution	It's shareholders money	Purpose	Created for some specific purpose	Amount set aside for some general or specific purpose	Charge/Appropriation	It is a charge against profit created even if there is a loss.	It is an appropriation of profit	Disclosure	Shown as expenses in the Statement of Profit and Loss	Shown in the Balance Sheet under the Shareholders' Fund	(3)																																																																																																			
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32	<table><tr><td>Items</td><td>Main Heading</td><td>Sub heading</td></tr><tr><td>Mortgage Loan</td><td>Non- current Liabilities</td><td>Long term borrowing</td></tr><tr><td>Bank Overdraft</td><td>Current Liabilities</td><td>Short term Borrowings</td></tr><tr><td>Cash in hand</td><td>Current Assets</td><td>Cash and cash equivalents</td></tr><tr><td>Land</td><td>Non- current Assets</td><td>Property, Plant and Equipment</td></tr><tr><td>General Reserve</td><td>Shareholders Fund</td><td>Reserves and Surplus</td></tr><tr><td>Unpaid Dividend</td><td>Current Liabilities</td><td>Other Current Liabilities</td></tr></table>	Items	Main Heading	Sub heading	Mortgage Loan	Non- current Liabilities	Long term borrowing	Bank Overdraft	Current Liabilities	Short term Borrowings	Cash in hand	Current Assets	Cash and cash equivalents	Land	Non- current Assets	Property, Plant and Equipment	General Reserve	Shareholders Fund	Reserves and Surplus	Unpaid Dividend	Current Liabilities	Other Current Liabilities	(3)																																																																																																			
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33	<p>Comparative statement of Profit and Loss</p> <table><tr><td>Particulars</td><td>N.No.</td><td>31/3/2024</td><td>31/3/2025</td><td>Absolute</td><td>Percent</td></tr><tr><td>Revenue from operations</td><td></td><td>6,00,000</td><td>6,90,000</td><td>90,000</td><td>15.00</td></tr><tr><td>Cost of Material consumed</td><td></td><td>3,20,000</td><td>3,79,200</td><td>59,200</td><td>18.50</td></tr><tr><td>Employee benefit expenses</td><td></td><td>1,40,000</td><td>1,64,500</td><td>24,500</td><td>17.50</td></tr><tr><td>Total Expenses</td><td></td><td>4,60,000</td><td>5,43,700</td><td></td><td></td></tr><tr><td>Profit before tax</td><td></td><td>1,40,000</td><td>1,46,300</td><td>6,300</td><td>4.50</td></tr><tr><td>Tax</td><td></td><td>56,000</td><td>73,150</td><td>17,150</td><td>30.63</td></tr><tr><td>Profit after tax</td><td></td><td>84,000</td><td>73,150</td><td>(10,850)</td><td>(12.92)</td></tr></table> <p>OR</p> <table><tr><td>Particulars</td><td>N.No.</td><td>31/3/25</td><td>31/3/24</td><td>Absolute</td><td>Percentage</td></tr><tr><td>EQUITY and LIABILITIES</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Shareholders Fund</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Share Capital</td><td></td><td>4,60,000</td><td>4,00,000</td><td>60,000</td><td>15.00</td></tr><tr><td>Reserve and Surplus</td><td></td><td>2,00,000</td><td>1,50,000</td><td>50,000</td><td>33.33</td></tr><tr><td>Non-Current Liabilities</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Long term borrowings</td><td></td><td>3,00,000</td><td>3,60,000</td><td>(60,000)</td><td>16.67</td></tr><tr><td>Current Liabilities</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Trade Payables</td><td></td><td>40,000</td><td>25,000</td><td>15,000</td><td>60.00</td></tr><tr><td>Short term provisions</td><td></td><td>50,000</td><td>40,000</td><td>10,000</td><td>25.00</td></tr><tr><td>TOTAL</td><td></td><td>10,50,000</td><td>9,75,000</td><td></td><td></td></tr></table>							Particulars	N.No.	31/3/2024	31/3/2025	Absolute	Percent	Revenue from operations		6,00,000	6,90,000	90,000	15.00	Cost of Material consumed		3,20,000	3,79,200	59,200	18.50	Employee benefit expenses		1,40,000	1,64,500	24,500	17.50	Total Expenses		4,60,000	5,43,700			Profit before tax		1,40,000	1,46,300	6,300	4.50	Tax		56,000	73,150	17,150	30.63	Profit after tax		84,000	73,150	(10,850)	(12.92)	Particulars	N.No.	31/3/25	31/3/24	Absolute	Percentage	EQUITY and LIABILITIES						Shareholders Fund						Share Capital		4,60,000	4,00,000	60,000	15.00	Reserve and Surplus		2,00,000	1,50,000	50,000	33.33	Non-Current Liabilities						Long term borrowings		3,00,000	3,60,000	(60,000)	16.67	Current Liabilities						Trade Payables		40,000	25,000	15,000	60.00	Short term provisions		50,000	40,000	10,000	25.00	TOTAL		10,50,000	9,75,000			(4)
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	Shareholders Fund						
	Share Capital		7,50,000	5,75,000	50.00	46.00	
	Reserve and Surplus		2,10,000	2,62,500	14.00	21.00	
	Non-Current Liabilities						
	Long term borrowings		3,00,000	1,75,000	20.00	14.00	
	Current Liabilities						
	Short term borrowings		1,80,000	1,93,750	12.00	15.50	
	Short term provisions		60,000	43,750	4.00	3.50	
	TOTAL		15,00,000	12,50,000	100.00	100.00	
	ASSETS						
	Non-Current Assets						
	Property, Plant and Equipment		6,60,000	5,31,250	44.00	42.50	
	Intangibles		3,60,000	2,93,750	24.00	23.50	
	Current Assets						
	Inventories		2,40,000	1,87,500	16.00	15.00	
	Trade Receivables		1,65,000	1,37,500	11.00	11.00	
	Cash and Cash equivalent		75,000	1,00,000	5.00	8.00	
	TOTAL		15,00,000	12,50,000	100.00	100.00	