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**In the books of Youth Ltd.
JOURNAL**

| Date | Particulars | L.F. | Debit (Rs.) | Credit (Rs.) |
|------|---|------|-------------|--------------|
| | Bank A/c Dr. To Bank Loan A/c (Being Loan taken from State Bank of India) | | 15,00,000 | 15,00,000 |
| | Debenture Suspense A/c Dr. To 11% Debentures A/c (Being 11% debentures deposited as collateral security) | | 10,00,000 | 10,00,000 |

BALANCE SHEET OF YOUTH LTD. (AN EXTRACT)

| Particulars | Note No. | Amount (Rs.) |
|--|----------|--------------|
| I. Equities and Liabilities | | |
| 1. Non-Current Liabilities Long term borrowings | 1 | 15,00,000 |

Notes to Accounts: 1

| Particulars | Amount (Rs.) |
|---------------------------------------|------------------|
| I. Long term borrowings | |
| Secured Loan from State Bank of India | 15,00,000 |
| 10,000, 11% debentures of ₹100 each | 10,00,000 |
| Less: Debenture Suspense | (10,00,000) |
| (Deposited as collateral security) | NIL |
| | 15,00,000 |

