



BOOKS OF HEALTH2WEALTH LTD.

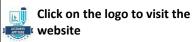
(A)

JOURNAL ENTRIES

| Date | Particulars | | L.F. | Debit (Rs.) | Credit (Rs.) |
|------|---|-----|------|-------------|--------------|
| (i) | Bank A/c | Dr. | | 55,00,000 | |
| | To Debenture Application and Allotment A/c | | | | 55,00,000 |
| | (Application money received) | | | | |
| (ii) | Debenture Application and Allotment A/c | Dr. | | 55,00,000 | |
| | Loss on Issue of Debentures A/c | Dr. | | 10,00,000 | |
| | To 8% Debentures A/c | | | | 50,00,000 |
| | To Securities Premium Reserve A/c | | | | 5,00,000 |
| | To Premium on Redemption of Debentures A/c | | | | 10,00,000 |
| | (Debenture issued at premium, to be redeemed at | | | | |
| | premium) | | | | |
| | APTITUDE | | | | |

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(B)

LOSS ON ISSUE OF DEBENTURES A/C

| Dr. | | | | | Cr. |
|------------|-----------------------------|-----------|------------|----------------------------|-----------|
| Date | Particulars | Amount | Date | Particulars | Amount |
| | | (Rs.) | | | (Rs.) |
| 01.10.2021 | To Premium on Redemption of | | 31.03.2022 | By Securities Premium | |
| | Debentures A/c | 10,00,000 | | Reserve A/c | 7,80,000 |
| | | | | By Statement of Profit and | |
| | | | | Loss | 2,20,000 |
| | Total | 10,00,000 | | Total | 10,00,000 |

| (C) Date | JOURNAL ENTRIES Particulars | | L.F. | Debit (Rs.) | Credit (Rs.) |
|------------|--|-----|------|-------------|--------------|
| 31.03.2022 | Debenture Interest A/c | Dr. | | 2,00,000 | |
| | To Debentureholders A/c | | | | 2,00,000 |
| | (Interest due on debentures) | | | | |
| 31.03.2022 | Debentureholders A/c | Dr. | | 2,00,000 | |
| | To Bank A/c | | | | 2,00,000 |
| | (Interest paid to debentureholders) | | 2 | | |
| 31.03.2022 | Statement of Profit and Loss | Dr. | | 2,00,000 | |
| | To Debenture Interest A/c | | | | 2,00,000 |
| | (Interest on Debentures charged to Statement | | | | |
| | of Profit and Loss) | | | | |