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**BOOKS OF BAIN LTD
JOURNAL**

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
01-04-2021	Machinery A/c Dr. Land and Building A/c Dr. Goodwill A/c Dr. To Liabilities A/c To Cayres Ltd. A/c (Being assets and liabilities acquired from Cayres Ltd.)		17,00,000 40,00,000 10,00,000	7,00,000 60,00,000
01-04-2021	Cayres Ltd. A/c Dr. To Bank A/c (Being Cayres Ltd. paid partly by a cheque)		5,00,000	5,00,000
01-04-2021	Cayres Ltd. A/c Dr. To 9% Debentures A/c To Securities Premium A/c/ Securities Premium Reserve A/c (Being balance amount of Cayres Ltd. paid by issue of debentures at a premium)		55,00,000	50,00,000 5,00,000