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Session 2020-21
Sample

Q-31



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COMMON SIZE BALANCE SHEET OF R LTD. (AS AT 31-03-19 AND 31-03-2020)

Particulars	Note No.	Absolute	Absolute	As a % of Balance Sheet	
		31. 03.2019 (Rs.)	31. 03.2020 (Rs.)	31. 03.2019 (%)	31. 03.2020 (%)
I EQUITY AND LIABILITIES					
1. Shareholders' Funds					
a. Share Capital		2,00,000	2,50,000	66.67	62.50
b. Reserves and Surplus		60,000	80,000	20.00	20.00
2. Current Liabilities					
a. Trade Payable		40,000	70,000	13.33	17.50
Total		3,00,000	4,00,000	100.00	100.00
II ASSETS					
1. Non-Current Assets					
a. Fixed Assets					
i. Tangible Assets		1,20,000	1,60,000	40.00	40.00
ii. Intangible Assets		30,000	20,000	10.00	5.00
2. Current Assets					
a. Inventories		30,000	80,000	10.00	20.00
b. Trade Receivables		1,00,000	1,20,000	33.33	30.00
c. Cash and Cash Equivalents		20,000	20,000	6.67	5.00
Total		3,00,000	4,00,000	100.00	100.00