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Session 2020-21
Term 2
Sample

Q-11



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COMMON SIZE BALANCE SHEET OF VINAYAKA LTD. as at 31st March, 2020 and 2021

| Particulars | Note No. | Absolute Amounts | | % of Balance sheet Total | |
|---------------------------------|----------|---------------------|---------------------|--------------------------|-------------------|
| | | 31.03.2020 (Rs.) | 31.03.2021 (Rs.) | 31.03.2020 (%) | 31.03.2021 (%) |
| I EQUITY AND LIABILITIES | | | | | |
| 1. Shareholders' Funds: | | | | | |
| a) Share Capital | | 20,00,000 | 30,50,000 | 66.67 | 76.25 |
| b) Reserves and Surplus | | 6,00,000 | 2,80,000 | 20.00 | 7.00 |
| 2. Current Liabilities | | | | | |
| a) Trade Payables | | 4,00,000 | 6,70,000 | 13.33 | 16.75 |
| Total | | 30,00,000 | 40,00,000 | 100.00 | 100.00 |
| II ASSETS | | | | | |
| 1. Non-Current Assets: | | | | | |
| a) Fixed Assets | | | | | |
| i. Tangible Assets | | 12,00,000 | 16,00,000 | 40.00 | 40.00 |
| ii. Intangible Assets | | 3,00,000 | 2,00,000 | 10.00 | 5.00 |
| 2. Current Assets | | | | | |
| a) Inventories | | 3,00,000 | 8,00,000 | 10.00 | 20.00 |
| b) Trade Receivables | | 10,00,000 | 12,00,000 | 33.33 | 30.00 |
| c) Cash and Cash Equivalents | | 2,00,000 | 2,00,000 | 6.67 | 5.00 |
| Total | | 30,00,000 | 40,00,000 | 100.00 | 100.00 |