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Session 2021-22  
Main Zone-3, Set-1

Q-11



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**JJ LIMITED**  
**COMPARATIVE BALANCE SHEET**  
as at 31<sup>st</sup> March, 2021 and 2022

Particulars	31.03.2021 (Rs.)	31.03.2022 (Rs.)	Absolute change (Rs.)	% Change
I Equity and Liabilities:				
1. Shareholder's funds				
a) Equity Share Capital	20,00,000	25,00,000	5,00,000	25
b) Reserves and Surplus	4,00,000	5,00,000	1,00,000	25
2. Non-Current Liabilities:				
Long Term Borrowings	10,00,000	10,00,000	-	-
3. Current Liabilities:				
Trade payables	1,00,000	2,00,000	1,00,000	100
Total	35,00,000	42,00,000	7,00,000	20
II Assets				
1. Non-Current Assets:				
Fixed Assets	25,00,000	30,00,000	5,00,000	20
2. Current Assets:				
Inventories	10,00,000	12,00,000	2,00,000	20
Total	35,00,000	42,00,000	7,00,000	20