



Q6. Prepare a Common Size balance sheet from the following balance sheet of Aditya Ltd. And Anjali Ltd.:

Particulars	Aditya Ltd. ₹	Anjali Ltd. ₹
I. Equity and Liabilities		
a. Equity share capital	6,00,000	8,00,000
b. Reserves and surplus	3,00,000	2,50,000
c. Current liabilities	1,00,000	1,50,000
Total	10,00,000	12,00,000
II. Assets		
a. Fixed assets	4,00,000	7,00,000
b. Current assets	6,00,000	5,00,000
Total	10,00,000	12,00,000

Solution:

Common Size Balance Sheet

Particulars	Aditya Ltd. ₹	Anjali Ltd. ₹	% of Sales	
			Aditya Ltd.	Anjali Ltd.
I. Equity and Liabilities				
1. Shareholder's Fund				
a. Equity Share Capital	6,00,000	8,00,000	60	66.67
b. Reserves and Surplus	3,00,000	2,50,000	30	20.83
2. Current Liabilities	1,00,000	1,50,000	10	12.5
Total	10,00,000	12,00,000	100	100
II. Assets				
1. Non - Current Assets				
a. Fixed Assets	4,00,000	7,00,000	40	58.33
2. Current Assets	6,00,000	5,00,000	60	41.67
Total	10,00,000	12,00,000	100	100

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