



Q6. Brinda Ltd. has furnished the following information:

- a. 25,000, 10% debentures of Rs.100 each:
- b. Bank Loan of Rs. 10,00,000 repayable after 5 years:
- c. Interest on debentures is yet to be paid.

Show the above items in the balance sheet of the company as at March 31, 2013.

Solution:

Extract of Balance Sheet as on March 31,2013

Particulars	Note No.	₹
I. Equity and Liabilities		
1. Shareholder's Funds		
a. Share Capital		
b. Reserves and Surpluses		
2. Non-Current Liabilities		
a. Long-term Borrowings	1	35,00,000
III. Current Liabilities		
a. Other Current Liabilities	2	2,50,000

Notes to Accounts

Particulars	₹
1. Long Term Borrowings	
12% Debentures 25,00,000	
Bank Loan 10,00,000	35,00,000
2. Other Current Liabilities	2,50,000
Interest on Debentures	

***** END *****