

**Apollo Ltd.**  
**Balance Sheet as at .....**

	Particulars	Note No	Rs
I	<b>Equity and Liabilities</b>		
	<b>Shareholders Funds</b>		
	(a) Share Capital	1	44,90,000
	(b) Reserves and Surplus	2	-
	<b>Total</b>		<b>44,90,000</b>
II	<b>Assets</b>		
	<b>Current Assets</b>		
	Cash and Cash Equivalents	3	44,90,000
	<b>Total</b>		<b>44,90,000</b>

**Notes to Accounts**

1	<b>Share Capital</b>			
	<b>Authorised Capital</b>			
	50000 Equity Shares of Rs 100 each		50,00,000	50,000      100
	Preference Shares of Rs each		-	
			<b>50,00,000</b>	
	<b>Issued Capital</b>			

	50000 Equity Shares of Rs 100 each	50,00,000	50,000	100
	Preference Shares of Rs each	-		
		50,00,000		
	<b>Subscribed Capital</b>			
	<b>Subscribed and Fully Paid Up</b>			
	44500 Equity Shares of Rs 100 each	44,50,000	44,500	100
	Preference Shares of Rs each	-		
		44,50,000		
	<b>Subscribed but not Fully Paid Up</b>			
	500 Equity Shares of Rs 100 each	50,000	500	100
	Less - Calls in Arrears	10,000	500	20
	Preference Shares of Rs each	-		
	Less - Calls in Arrears			
	Add - Forefeited Shares			
	<b>Amount to be shown in the Balance Sheet against Share Capital</b>	44,90,000		
2	<b>Reserves and Surplus</b>			
	Securities Premium Reserve	-		
3	<b>Cash and Cash Equivalents</b>			
	Cash at Bank	44,90,000		

2

<b>Mandal India Ltd.</b>			
<b>Balance Sheet as at .....</b>			
	<b>Particulars</b>	<b>Note No</b>	<b>Rs</b>
I	<b>Equity and Liabilities</b>		
	<b>Shareholders Funds</b>		
	(a) Share Capital	1	20,00,000

	(b) Reserves and Surplus	2	-	
	<b>Total</b>		20,00,000	
II	<b>Assets</b>			
	<b>Current Assets</b>			
	Cash and Cash Equivalents	3	20,00,000	
	<b>Total</b>		20,00,000	

Public  
Private

### Notes to Accounts

1	<b>Share Capital</b>				
	<b>Authorised Capital</b>				
	500000 Equity Shares of Rs 10 each		50,00,000	5,00,000	10
	Preference Shares of Rs each		-		
			50,00,000		
	<b>Issued Capital</b>				
	200000 Equity Shares of Rs 10 each		20,00,000	2,00,000	10
	Preference Shares of Rs each		-		
			20,00,000		
	<b>Subscribed Capital</b>				
	<b>Subscribed and Fully Paid Up</b>				
	200000 Equity Shares of Rs 10 each		20,00,000	2,00,000	10
	Preference Shares of Rs each		-		
			20,00,000		
	<b>Subscribed but not Fully Paid Up</b>				
	0 Equity Shares of Rs 10 each		-	-	10

	Less - Calls in Arrears	-	-	20
	Preference Shares of Rs each	-		
	Less - Calls in Arrears			
	Add - Forefeited Shares			
	<b>Amount to be shown in the Balance Sheet against Share Capital</b>	<b>20,00,000</b>		
2	<b>Reserves and Surplus</b>			
	Securities Premium Reserve	-		
3	<b>Cash and Cash Equivalents</b>			
	Cash at Bank	20,00,000		

3

**Fancy Co. Ltd.**  
**Balance Sheet as at .....**

	Particulars	Note No	Rs
I	<b>Equity and Liabilities</b>		
	<b>Shareholders Funds</b>		
	(a) Share Capital	1	42,50,000
	(b) Reserves and Surplus	2	5,00,000
	<b>Total</b>		<b>47,50,000</b>
II	<b>Assets</b>		
	<b>Current Assets</b>		
	Cash and Cash Equivalents	3	47,50,000
	<b>Total</b>		<b>47,50,000</b>

Notes to Accounts

1	<b>Share Capital</b>				
	<b>Authorised Capital</b>				
	100000 Equity Shares of Rs 100 each	1,00,00,000	1,00,000	100	
	Preference Shares of Rs each	-			
		1,00,00,000			
	<b>Issued Capital</b>				
	50000 Equity Shares of Rs 100 each	50,00,000	50,000	100	
	Preference Shares of Rs each	-			
		50,00,000			
	<b>Subscribed Capital</b>				
	<b>Subscribed and Fully Paid Up</b>				
	25000 Equity Shares of Rs 100 each	25,00,000	25,000	100	
	Preference Shares of Rs each	-			
		25,00,000			
	<b>Subscribed but not Fully Paid Up</b>				
	25000 Equity Shares of Rs 100 each; Rs 70 Called Up	17,50,000	25,000	70	100
	Less - Calls in Arrears	-	-	0	
	Preference Shares of Rs each	-			
	Less - Calls in Arrears				
	Add - Forfeited Shares				
	<b>Amount to be shown in the Balance Sheet against Share Capital</b>	42,50,000			
2	<b>Reserves and Surplus</b>				
	Securities Premium Reserve	5,00,000	25,000	20	
3	<b>Cash and Cash Equivalent</b>				
	Cash at Bank	47,50,000			

Note : The amount on allotment Rs 60 includes premium of Rs 20 Per share

Star Ltd.

Balance Sheet as at .....

	Particulars	Note No	Rs
I	<b>Equity and Liabilities</b>		
	<b>Shareholders Funds</b>		
	(a) Share Capital	1	23,63,000
	(b) Reserves and Surplus	2	-
	<b>Total</b>		<b>23,63,000</b>
II	<b>Assets</b>		
	<b>Current Assets</b>		
	Cash and Cash Equivalents	3	23,63,000
	<b>Total</b>		<b>23,63,000</b>

Notes to Accounts

1	<b>Share Capital</b>			
	<b>Authorised Capital</b>			
	50000 Equity Shares of Rs 100 each	50,00,000	50,000	100
	Preference Shares of Rs each	-		
		<b>50,00,000</b>		
	<b>Issued Capital</b>			
	25000 Equity Shares of Rs 100 each	25,00,000	25,000	100
	Preference Shares of Rs each	-		
		<b>25,00,000</b>		

	<b>Subscribed Capital</b>				
	<b>Subscribed and Fully Paid Up</b>				
	23150 Equity Shares of Rs 100 each	23,15,000	23,150	100	
	Preference Shares of Rs each	-			
		23,15,000			
	<b>Subscribed but not Fully Paid Up</b>				
	600 Equity Shares of Rs 100 each	60,000	600	100	100
	Less - Calls in Arrears	12,000	600	20	
	Preference Shares of Rs each	-			
	Less - Calls in Arrears				
	Add - Forefeited Shares				
	<b>Amount to be shown in the Balance Sheet against Share Capital</b>	23,63,000			
2	<b>Reserves and Surplus</b>				
	Securities Premium Reserve	-	-	0	
3	<b>Cash and Cash Equivalents</b>				
	Cash at Bank	23,63,000			

5

In the books of Dynamic Ltd

Journal

Date	Particulars	L.F.	Dr	Cr
	Bank A/c Dr..		25,00,000	
	To Equity Share Application and Allotment A/c			25,00,000
	( Being share application money received for 250000 shares @ Rs 10 per share)			
	Equity Share Application and Allotment A/c		25,00,000	
	To Equity Share Capital A/c			25,00,000

( Being share application money received for 250000 shares @ Rs 10 per share transfereed to Share Capital A/c)			
--	--	--	--

6

In the books of Bharat Ltd

Journal

Date	Particulars	L.F.	Dr	Cr
	Bank A/c                      Dr.. To Equity Share Application and Allotment A/c ( Being share application money received for 80000 shares @ Rs 10 per share)		8,00,000	8,00,000
	Equity Share Application and Allotment A/c To Equity Share Capital A/c ( Being share application money received for 80000 shares @ Rs 10 per share transfereed to Share Capital A/c)		8,00,000	8,00,000

7

In the books of Ashish Ltd

Journal

Date	Particulars	L.F.	Dr	Cr
	Bank A/c                      Dr.. To Equity Share Application A/c ( Being share application money received for 10000 shares @ Rs 20 per share)		2,00,000	2,00,000
	Equity Share Application A/c To Equity Share Capital A/c ( Being share application money received for 10000 shares @ Rs 20 per share transfereed to Share Capital A/c)		2,00,000	2,00,000
	Equity Share Allotment A/c		3,00,000	



	To Equity Share Capital A/c ( Being share allotment money for 10000 shares @ Rs 30 per share transferred to Share Capital A/c)			3,00,000
	Bank A/c		3,00,000	
	To Equity Share Allotment A/c ( Being share allotment money received for 10000 shares @ Rs 30 per share )			3,00,000
	Equity Share 1st Call A/c		2,00,000	
	To Equity Share Capital A/c ( Being share 1st Call money for 10000 shares @ Rs 20 per share transferred to Share Capital A/c)			2,00,000
	Bank A/c		2,00,000	
	To Equity Share 1st Call A/c ( Being share 1st Call money received for 10000 shares @ Rs 20 per share )			2,00,000
	Equity Share 2nd and Final Call A/c		3,00,000	
	To Equity Share Capital A/c ( Being share 2nd and Final Call money for 10000 shares @ Rs 30 per share transferred to Share Capital A/c)			3,00,000
	Bank A/c		3,00,000	
	To Equity Share 2nd and Final Call A/c ( Being share 2nd and Final Call money received for 10000 shares @ Rs 30 per share )			3,00,000

Date	Particulars	L.F.	Dr	Cr
	Bank A/c                    Dr.. To Equity Share Application A/c ( Being share application money received for 3000 shares @ Rs 30 per share)		90,000	90,000
	Equity Share Application A/c To Equity Share Capital A/c ( Being share application money received for 3000 shares @ Rs 30 per share transferred to Share Capital A/c)		90,000	90,000
	Equity Share Allotment A/c To Equity Share Capital A/c ( Being share allotment money for 3000 shares @ Rs 40 per share transferred to Share Capital A/c)		1,20,000	1,20,000
	Bank A/c To Equity Share Allotment A/c ( Being share allotment money received for 3000 shares @ Rs 40 per share )		1,20,000	1,20,000
	Equity Share 1st and Final Call A/c To Equity Share Capital A/c ( Being share 1st Call money for 3000 shares @ Rs 30 per share transferred to Share Capital A/c)		90,000	90,000
	Bank A/c To Equity Share 1st and Final Call A/c ( Being share 1st Call money received for 3000 shares @ Rs 30 per share )		90,000	90,000

Bank A/c					
Date	Particulars	Amount	Date	Particulars	Amount
	To Equity Share Application A/c	90,000		By Balance C/d	3,00,000
	To Equity Share Allotment A/c	1,20,000			
	To Equity Share 1st and Final Call A/c	90,000			
	Total	3,00,000		Total	3,00,000

9

In the books of Modern marbles Ltd

Journal

Date	Particulars	L.F.	Dr	Cr
	Bank A/c Dr.. To Equity Share Application A/c ( Being share application money received for 1000 shares @ Rs 10 per share)		10,000	10,000
	Equity Share Application A/c To Equity Share Capital A/c ( Being share application money received for 1000 shares @ Rs 10 per share transferred to Share Capital A/c)		10,000	10,000
	Equity Share Allotment A/c To Equity Share Capital A/c ( Being share allotment money for 1000 shares @ Rs 40 per share transferred to Share Capital A/c)		40,000	40,000
	Bank A/c		40,000	

	To Equity Share Allotment A/c ( Being share allotment money received for 1000 shares @ Rs 40 per share )			40,000
	Equity Share 1st Call A/c To Equity Share Capital A/c ( Being share 1st Call money for 1000 shares @ Rs 25 per share transferred to Share Capital A/c)		25,000	25,000
	Bank A/c To Equity Share 1st Call A/c ( Being share 1st Call money received for 1000 shares @ Rs 25 per share )		25,000	25,000
	Equity Share 2nd and Final Call A/c To Equity Share Capital A/c ( Being share 2nd and Final Call money for 1000 shares @ Rs 25 per share transferred to Share Capital A/c)		25,000	25,000
	Bank A/c To Equity Share 2nd and Final Call A/c ( Being share 2nd and Final Call money received for 1000 shares @ Rs 25 per share )		25,000	25,000

	Bank A/c           Dr.. To 9% Preference Share Application A/c ( Being share application money received for 500 shares @ Rs 25 per share)		12,500	12,500
	9% Preference Share Application A/c To 9% Preference Share Capital A/c		12,500	12,500

	( Being share application money received for 500 shares @ Rs 25 per share transferred to Share Capital A/c)			
	9% Preference Share Allotment A/c To 9% Preference Share Capital A/c ( Being share allotment money for 500 shares @ Rs 25 per share transferred to Share Capital A/c)		12,500	12,500
	Bank A/c To 9% Preference Share Allotment A/c ( Being share allotment money received for 500 shares @ Rs 25 per share )		12,500	12,500
	9% Preference Share 1st and Final Call A/c To 9% Preference Share Capital A/c ( Being share 1st Call money for 500 shares @ Rs 50 per share transferred to Share Capital A/c)		25,000	25,000
	Bank A/c To 9% Preference Share 1st and Final Call A/c ( Being share 1st Call money received for 500 shares @ Rs 50 per share )		25,000	25,000

Bank A/c					
Date	Particulars	Amount	Date	Particulars	Amount
	To Equity Share Application A/c	10,000		By Balance C/d	1,50,000
	To Equity Share Allotment A/c	40,000			
	To Equity Share 1st Call A/c	25,000			
	To Equity Share 2nd and Final Call A/c	25,000			
	To 9% Preference Share Application A/c	12,500			

To 9% Preference Share Allotment A/c	12,500		
To 9% Preference Share 1st and Final Call A/c	25,000		
Total	1,50,000	Total	1,50,000

**Modern Marbles Ltd.**

**Balance Sheet as at .....**

	Particulars	Note No	Rs
I	<b>Equity and Liabilities</b>		
	<b>Shareholders Funds</b>		
	(a) Share Capital	1	1,50,000
	(b) Reserves and Surplus	2	-
	<b>Total</b>		1,50,000
II	<b>Assets</b>		
	<b>Current Assets</b>		
	Cash and Cash Equivalents	3	1,50,000
	<b>Total</b>		1,50,000

**Notes to Accounts**

1	Share Capital	
	Authorised Capital	

	7500 Equity Shares of Rs 100 each	7,50,000	7,500	100
	2500 9% Preference Shares of Rs 100 each	2,50,000	2500	100
		10,00,000		
	<b>Issued Capital</b>			
	1000 Equity Shares of Rs 100 each	1,00,000	1,000	100
	500 9% Preference Shares of Rs 100 each	50,000	500	100
		1,50,000		
	<b>Subscribed Capital</b>			
	<b>Subscribed and Fully Paid Up</b>			
	1000 Equity Shares of Rs 100 each	1,00,000	1,000	100
	500 9% Preference Shares of Rs 100 each	50,000	500	100
		1,50,000		
	<b>Subscribed but not Fully Paid Up</b>			
	0 Equity Shares of Rs 0 each	-	-	0
	Less - Calls in Arrears	-	-	0
	Preference Shares of Rs each	-		
	Less - Calls in Arrears			
	Add - Forefeited Shares			
	<b>Amount to be shown in the Balance Sheet against Share Capital</b>	1,50,000		
2	<b>Reserves and Surplus</b>			
	Securities Premium Reserve	-	-	0
3	<b>Cash and Cash Equivalents</b>			
	Cash at Bank	1,50,000		

## Journal

Date	Particulars	L.F.	Dr	Cr
	Bank A/c Dr.. To Equity Share Application A/c ( Being share application money received for 50000 shares @ Rs 100 per share)		50,00,000	50,00,000
	Equity Share Application A/c To Equity Share Capital A/c ( Being share application money received for 50000 shares @ Rs 100 per share transferred to Share Capital A/c)		50,00,000	50,00,000
	Equity Share Allotment A/c To Securities Premium Reserve A/c ( Being share allotment money for 50000 shares @ Rs 50 per share transferred to Share Capital A/c)		25,00,000	25,00,000
	Bank A/c To Equity Share Allotment A/c ( Being share allotment money received for 50000 shares @ Rs 50 per share )		25,00,000	25,00,000