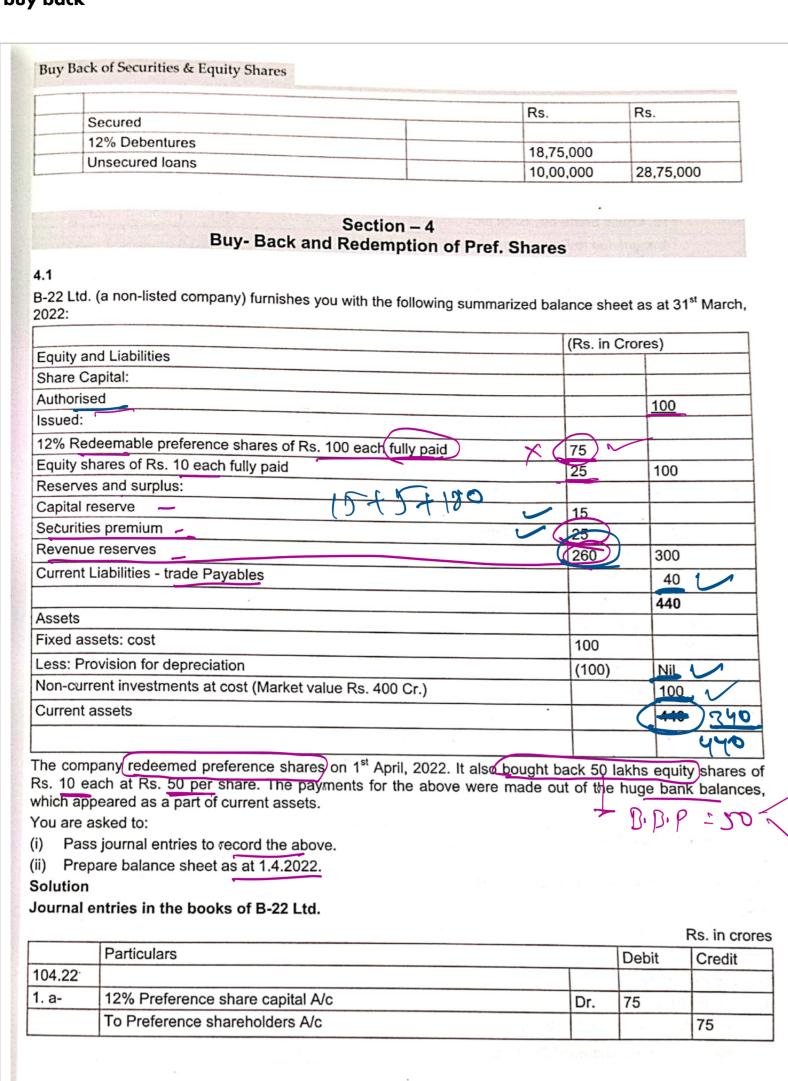
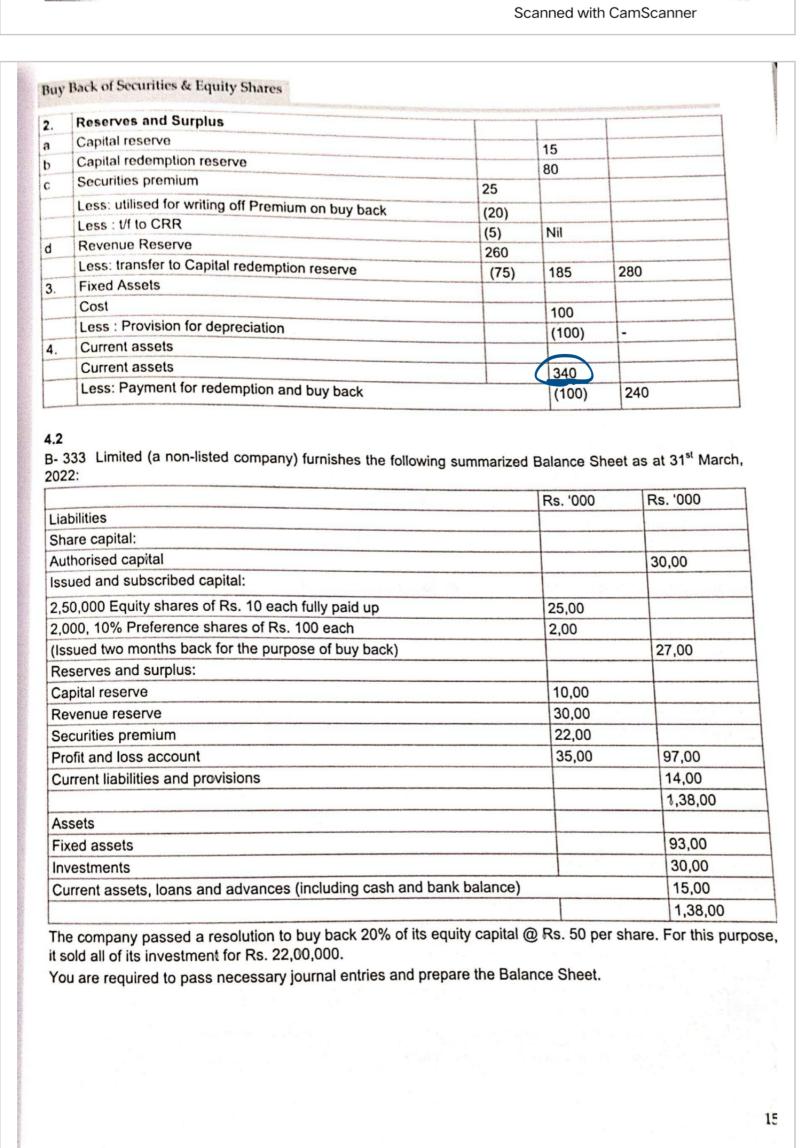
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Scanned with CamScanner Corporate Accounting and Auditing Debit (preference share capital account transferred to shareholders **Particulars** Equity Share Capital a/c ( 50,00,000 of Rs. 10) Dr. Premium payable on buy Back a/c ( 50,00,000 x 40) Dr. 20 To, Equity Share buy Back a/c 25 Amount due to Equity shareholders due to buy back Dr. 20 Security Premium a/c To, Premium Payable on buy Back a/c 20 Dr. Security Premium a/c Dr. 75 Revenue Reserves a/c To, CRR 80 creation of capital redemption reserve to the extent of the face value of preference shares redeemed and equity shares bought Preference shareholders A/c Dr. 75 To Bank A/c 75 (payment made to shareholders) Shares buy back A/c Dr. 25 To Bank A/c 25 Actual payment to Equity shareholders on a/c of buy back (ii) Balance Sheet of B-22 Ltd as at 1.4.2022 Particulars Note No Rs. in Crores 1. Equity and Liabilities (1) Shareholder's Funds (a) Share Capital (b) Reserves and Surplus (200+ 80) 280 (2) Current Liabilities (a) Trade payables Total 340 II. Assets (1) Non-current assets (a) Fixed assets (b) Non-current investments -Investment at 100 cost (Market value Rs. 400 crores) (2) Current assets (240) Total 340 **Notes to Accounts** Share Capital Authorised, Issued and Subscribed Rs. in crores 200 lakhs Equity shares of Rs. 10 each 20 156



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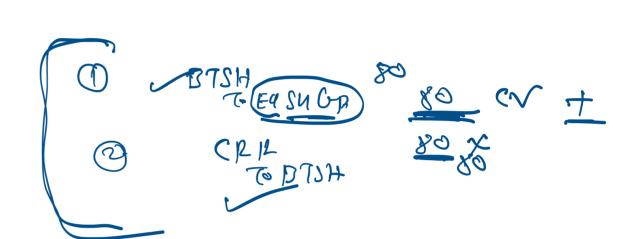
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