

Question 12**[3]**

From the following information, you are required to prepare a Common Size Balance Sheet of Super Ltd. as at 31st March, 2024.

Particulars	
Non-Current Liabilities	₹ 2,00,000
Shareholders' Fund	2.5 times more than the Non-Current Liabilities
Current Liabilities	₹ 1,00,000
Current Assets	₹ 3,00,000
Non-Current Assets	70% of the Equity & Liabilities

(Application)**Question 13**

Anand Ltd. reported a loss of ₹ 80,000 for the year ended 31st March, 2024, after considering the depreciation charged on Plant & Machinery represented by '??' and the following items:

	(₹)
(a) Tax provided during the year	84,000
(b) Loss on sale of Plant & Machinery	15,000
(c) Interest on Short-term Loans and Advances	2,000
(d) Depreciation on Plant & Machinery	??

Additional information:

- During the year 2023-24:
 - A machine having a book value ₹ 40,000, was disposed of for ₹ 25,000 and a machine costing ₹ 2,20,000 was purchased.
 - Credit sales were ₹ 1,00,000.
- An extract of the balance sheet of the company as at 31st March, 2023, and as at 31st March, 2024:

Particulars	31 st March, 2024	31 st March, 2023
	(₹)	(₹)
Trade Receivable	20,000	15,000
Cash at Bank	8,000	10,000
Short-term Loans and Advances	49,000	11,000
Trade Payables	5,000	2,000
Plant & Machinery (At Net Value)	6,00,000	4,90,000
Provision for depreciation	1,50,000	1,10,000

(Evaluate)

- You are required to calculate for the year 2023-24: *(Show the workings clearly)*
 - The net operating profit of the company before working capital changes. **[2]**
 - Cash from Investing Activity. **[2]**

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