

1. Following is the Balance Sheet of Radha Ltd. as at 31st March, 2023:

Particulars	Note No.	31st March, 2023 (₹)	31st March, 2022 (₹)
I. EQUITY AND LIABILITIES			
1. Shareholders' Funds			
(a) Share Capital		15,00,000	10,00,000
(b) Reserves and Surplus		10,00,000	10,00,000
2. Non-Current Liabilities			
Long-term Borrowings (Secured Loans)		8,00,000	2,00,000
3. Current Liabilities			
Trade Payables		5,00,000	3,00,000
Total		38,00,000	25,00,000
II. ASSETS			
1. Non-Current Assets			
Property, Plant and Equipment and Intangible Assets:			
—Property, Plant and Equipment		30,00,000	20,00,000
2. Current Assets			
Cash and Bank Balances		8,00,000	5,00,000
Total		38,00,000	25,00,000

You are required to prepare Common-size Balance Sheet on the basis of the given information.

[Ans.

Year ended	Share Capital	Reserves and Surplus	Long-term Borrowings	Trade Payables	PPE and IA* —PPE	Cash and Bank Balances
31st March, 2023 (%)	39.47	26.32	21.05	13.16	78.95	21.05
31st March, 2022 (%)	40.00	40.00	8.00	12.00	80.00	20.00

2. Convert the following Statement of Profit & Loss into Common-size Income Statement:

Particulars	Note No.	31st March, 2023 (₹)	31st March, 2022 (₹)
I. Income			
Revenue from Operations (Net Sales)		18,01,000	15,00,000
Other Income		20,000	15,000
Total		18,21,000	15,15,000
II. Expenses			
Purchases of Stock-in-Trade		10,22,500	9,00,000
Change in Inventories of Stock-in-Trade		(10,000)	10,000
Employees Benefit Expenses		3,30,000	3,00,000
Other Expenses		2,00,000	1,70,000
Total		15,42,500	13,80,000
III. Profit before Tax (I – II)		2,78,500	1,35,000

[Ans.

Year ended	Revenue from Operations (Sales)	Other Income	Purchases of Stock-in-Trade	Changes in Inventories	Employees Benefit Expenses	Other Expenses	Profit before Tax
31st March, 2023 (% of Sales)	100.00	1.11	56.77	(0.56)	18.32	11.10	15.46
31st March, 2022 (% of Sales)	100.00	1.00	60.00	0.67	20.00	11.33	9.00