

Notes to Accounts :

Note No.	Particulars	31.3.2017 ₹	31.3.2016 ₹
1.	Reserves and Surplus : (Surplus, i.e., Balance in the Statement of Profit and Loss)	1,00,000	(25,000)
		1,00,000	(25,000)
2.	Long-term Borrowings : 10% Debentures	2,50,000	1,50,000
		2,50,000	1,50,000
3.	Short-term Borrowings : Bank Overdraft	1,50,000	1,00,000
		1,50,000	1,00,000
4.	Short-term Provisions : (i) Proposed Dividend (ii) Provision for Tax	75,000	50,000
		1,25,000	75,000
		2,00,000	1,25,000
5.	Tangible Assets : Machinery Accumulated Depreciation	7,37,500	5,25,000
		(1,37,500)	(75,000)
		6,00,000	4,50,000

Additional Information :

₹ 1,00,000, 10% debentures were issued on 31.3.2017.