

# ACCOUNTS

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**Maximum Marks: 80**

**Time Allowed: Three Hours**

**Reading Time: Additional Fifteen Minutes**

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## Instructions to Candidates

1. You are allowed an **additional fifteen minutes** for **only** reading the paper.
2. You must **NOT** start writing during reading time.
3. This Question Paper has **16 printed pages**.
4. It is divided into **three** sections and has **18 questions** in all.
5. **Section A** is compulsory and has **ten** questions.
6. You are required to attempt **all** questions either from **Section B** or **Section C**.
7. **Section B** and **Section C** have **four** questions each.
8. Internal choices have been provided in **five** questions in **Section A** and in **two** questions each in **Section B** and **Section C**.
9. While attempting **Multiple Choice Questions** in **Sections A, B and C**, you are required to **write only ONE** option as the answer.
10. **All calculations should be shown clearly.**
11. All workings, including rough work, should be done on the same page as, and adjacent to, the rest of the answer.
12. The intended marks for questions or parts of questions are given in the brackets [ ].

## Instruction to Supervising Examiner

1. Kindly read aloud the instructions given above to all the candidates present in the examination hall.

## SECTION A (60 Marks)

Answer all questions.

### Question 1

In subparts (i) to (v) choose the correct options and in subparts (vi) to (x) answer the questions as instructed.

- (i) Rishabh and Alex are partners in a firm sharing profits and losses in the ratio of 3:2. At the time of Manpreet's admission, the value of Motor Vehicle in the firm's Balance Sheet was ₹ 1,50,000. While doing the re-assessment, it was found overvalued by 25%. [1]

Calculate the value of Motor Vehicle to be shown in the Balance Sheet of the reconstituted firm.

- (a) ₹ 1,12,500  
(b) ₹ 1,20,000  
(c) ₹ 1,87,500  
(d) ₹ 2,00,000
- (ii) Malti, Bhumi and Salim were partners sharing profits and losses in the ratio of 3:3:4. Malti died on 31<sup>st</sup> December 2024. [1]

Following entry was passed for the adjustment of interim profit of Malti.

Date	Particulars	L.F.	Amount (₹)	Amount (₹)
31.12.2024	Bhumi's Capital A/c Dr. Salim's Capital A/c Dr. To Malti's Capital A/c (Being adjustment entry made for interim profit)		20,000 20,000	40,000

What will be the new profit-sharing ratio for the continuing partners?

- (a) 1:1  
(b) 3:4  
(c) 4:5  
(d) 9:11
- (iii) Ravi, is a shareholder at Sarang Ltd., holding 5,000 shares of ₹ 20 each. He paid only application money of ₹ 5 including premium of ₹ 1. His shares were forfeited after the Final Call was made. [1]

The maximum discount per share that can be offered by Sarang Ltd. to re-issue the forfeited shares is:

- (a) ₹ 1  
(b) ₹ 4  
(c) ₹ 5  
(d) ₹ 15

- (iv) At the time of dissolution, a firm did not provide any information regarding realisation of the following assets: [1]

- P Freehold Premises
- Q Office Equipment
- R Goodwill
- S Furniture

Choose the assets to be realised at the book value of the firm.

- (a) P, Q, R
  - (b) P, Q, S
  - (c) P, R, S
  - (d) Q, R, S
- (v) **Assertion:** Commission allowed to a partner is debited to Profit and Loss Appropriation Account. [1]

**Reason:** Commission allowed to a partner is treated as a charge against profit.

Which one of the following is correct?

- (a) Both Assertion and Reason are true and Reason is the correct explanation for Assertion.
- (b) Both Assertion and Reason are true but Reason is not the correct explanation for Assertion.
- (c) Assertion is true and Reason is false.
- (d) Both Assertion and Reason are false.

- (vi) At the time of dissolution of a firm, Furniture appeared at ₹ 4,50,000 in the firm's Balance Sheet. One of the creditors to whom an amount of ₹ 4,00,000 was due, agreed to take over the Furniture at 20% less than the book value and the remaining amount by cheque. [1]

**Calculate the amount to be paid to the creditor by cheque.**

- (vii) Bisco Ltd. issued 10,000, 9% Debentures of ₹ 100 each at a discount of 4%, redeemable at a premium of 8% after five years. The company had a balance of ₹ 80,000 in Securities Premium Account and ₹ 1,00,000 in Statement of Profit and Loss. [1]

**Give the journal entry to write off the Loss on issue of Debentures.**

- (viii) Karma Ltd., an unlisted manufacturing company, had 30,000, 9% Debentures of ₹ 100 each due for redemption on 31<sup>st</sup> March, 2025. [1]
- Calculate the amount to be invested in Debenture Redemption Investment Account for the redemption of Debentures, as per the provisions of the Companies' Act, 2013.**

- (ix) On the date of Sahil's retirement as a partner from a firm, Goodwill was valued at ₹ 1,25,000 under Capitalisation of Super Profit method. Super Profit of the firm was ₹ 15,000. [1]

**Find the Normal Rate of Return that was used to ascertain the Goodwill of the firm.**

- (x) 'Mindspace Business Parks REIT acquires three office assets from sponsor K Raheja Corp for ₹ 2916 crores.' [1]  
(Source: www.livemint.com 28 Nov, 2025)

Mention the heading and the sub-heading under which office assets of Mindspace Business Parks REIT will be shown in the Balance Sheet as per Schedule III of the Companies' Act, 2013.

### Question 2

On 1<sup>st</sup> July, 2024, Udaan Ltd. issued 20,000, 7% Debentures of ₹ 100 each at a premium of 5%, redeemable after 5 years at a premium of 10%.

According to the terms of issue of debentures, interest on debentures was payable yearly on 31<sup>st</sup> March.

You are required to:

- (i) Pass necessary journal entries in the books of Udaan Ltd. on the date of issue of debentures. [2]  
(ii) Prepare Interest on Debentures Account for the year 2024-25. [1]

OR

During the year 2024-25, IP Ltd. issued:

- 10,000, 7% Debentures of ₹ 50 each at a discount of 5% to the Promoters of the company.
- 2,000, 7% Debentures of ₹ 50 each at par to BL & Co. for the settlement of their underwriting commission.

You are required to record the necessary journal entries in the books of IP Ltd. for the issue of debentures. (Ignore writing off capital losses and interest on debentures) [3]

### Question 3

Meena, Ricky and Vicky were partners in a firm sharing profits and losses in the ratio of 6:3:1. On 31<sup>st</sup> March, 2025, Meena retired from the firm and the continuing partners decided to share profits and losses in the ratio of 3:2.

On the date of Meena's retirement, the firm's Balance Sheet showed the following items:

#### Balance Sheet of Meena, Ricky and Vicky (An extract)

As at 31<sup>st</sup> March, 2025

Liabilities	(₹)	Assets	(₹)
General Reserve	1,80,000	Investments	50,000
Investment Fluctuation Fund	30,000	(Market Value ₹ 40,000)	

The continuing partners decided to record the effect of the above items without disturbing the book value of the General Reserve.

You are required to record the necessary journal entries to show the above adjustments.

OR

Kamal, Anwar and Sam were equal partners in a firm. On 1<sup>st</sup> April, 2025, Sam's capital stood at ₹ 1,05,000 in the books of the firm.

On 31<sup>st</sup> July, 2025, Sam died. As per the provisions of the Partnership Deed, Interest on Capital was allowed @ 10% per annum and Interest on Drawings was charged @ 6% per annum.

Till his death, Sam had withdrawn ₹ 20,000. His interim profit amounted to ₹ 12,000 and the firm's Goodwill was valued at ₹ 90,000.

**You are required to prepare Sam's Capital Account.**

#### Question 4

[3]

On 1<sup>st</sup> April, 2022, RR Ltd., a listed manufacturing company issued 15,000, 8% Debentures of ₹ 100 each, due for redemption on 31<sup>st</sup> March, 2025 at a premium of 10%. The issue was fully subscribed. The debentures were redeemed on the due date.

On 1<sup>st</sup> April, 2024, the company invested the required amount in the Debenture Redemption Investment Account, earning an interest @ 6% per annum.

**You are required to pass necessary journal entries in the books of RR Ltd. for the redemption of debentures for the year 2024-25. (Ignore Interest on Debentures)**

#### Question 5

Rani and Mani are partners in a firm sharing profits and losses in 3:2 ratio. On 1<sup>st</sup> April, 2025 they admit Jasmine as a partner. Rani sacrifices  $\frac{1}{3}$ <sup>rd</sup> of her share and Mani sacrifices  $\frac{1}{2}$  of his share. As per the provisions of the Partnership Deed, Goodwill is to be valued, on the basis of two years' purchase of previous three years' weighted average profit.

- Weights applicable as 1, 2 and 3 for the years 2022-23, 2023-24 and 2024-25 respectively. Profits for the previous three years are as follows:

Year	Profit (₹)
2022-23	56,000
2023-24	72,000
2024-25	85,000

During the year 2023-24, closing stock was undervalued by ₹ 5,000.

**On the date of Jasmine's admission, you are required to:**

(i) Calculate firm's Goodwill.

[2]

(ii) Calculate the new profit-sharing ratio of Rani, Mani and Jasmine.

[1]

**Question 6**

On 31<sup>st</sup> March 2025, BIMA Ltd., showed the following balances:

Particulars	(₹)
Equity Share Capital of ₹ 10 each, called up to ₹ 6	30,00,000
Calls-in-Arrears	40,000
6% Debentures	10,00,000
8% Bank Loan	5,00,000
Securities Premium	70,000
Calls-in-Advance	40,000
Statement of Profit & Loss (Dr)	50,000
Interest on debentures accrued but not due	15,000

Additional information:

- BIMA Ltd. incorporated with an authorised capital of 8,00,000 Equity Shares of ₹ 10 each, of which 5,00,000 shares were issued to the public. Shares were subscribed in full.
- 8% Bank loan was taken on 1<sup>st</sup> April 2022, due for repayment on 31<sup>st</sup> August, 2025.

You are required to:

- Prepare Notes to Accounts showing Share Capital. [2]
- Give the amount for each of the following:
  - Reserve and Surplus [1]
  - Long term borrowings [1]
  - Short term borrowings [1]
  - Other Current liabilities [1]

**Question 7**

Sameer and Daulat, were partners sharing profits and losses in the ratio of 2:3. They decided to dissolve the firm on 31<sup>st</sup> March, 2025. Their Balance Sheet was as under:

**Balance Sheet of Sameer and Daulat**  
As at 31<sup>st</sup> March 2025

Liabilities	(₹)	Assets	(₹)
Sameer's Capital	4,50,000	Land & Building	3,20,000
Daulat's Capital	3,00,000	Investments	1,80,000
Trade Creditors	60,000	Trade Debtors	70,000
Sameer's Loan	50,000	Less Provision for doubtful debts	5,000
		Closing Stock	45,000
		Cash at Bank	2,50,000
	<b>8,60,000</b>		<b>8,60,000</b>

Additional information:

The firm was dissolved subject to the following adjustments:

- Sameer took over closing stock for the settlement of his loan.
- Debtors of ₹ 15,000 proved bad.
- Land & Building was realised at 25% above the book value.
- Sameer paid realisation expenses of ₹ 15,000.

You are required to prepare the Realisation Account.

**Question 8**

Ishita and Divya are partners in a firm sharing profits and losses in the ratio of 5:3. Their Balance Sheet as at 31<sup>st</sup> March, 2025, is as follows:

**Balance Sheet of Ishita and Divya**  
As at 31<sup>st</sup> March, 2025

Liabilities	(₹)	Assets	(₹)
Ishita's Capital	5,10,000	Freehold Premises	2,50,000
Divya's Capital	2,00,000	Plant	2,80,000
General Reserve	90,000	Debtors	1,50,000
Creditors	80,000	Closing Stock	1,40,000
		Divya's Current A/c	25,000
		Cash at Bank	35,000
	<b>8,80,000</b>		<b>8,80,000</b>

On 1<sup>st</sup> April, 2025, they admit Abhinav as a new partner on the following terms:

- New profit-sharing ratio of Ishita, Divya and Abhinav to be 3:4:1.
- Divya's Current Account to be transferred to her Capital Account.
- 4% of the Debtors to be maintained as Provision for doubtful debts.
- Creditors of ₹ 20,000 are not to be paid, as they are untraceable.
- Abhinav to contribute ₹ 2,70,000 as his capital and ₹ 40,000 as his share of Goodwill.

You are required to do the following on the date of Abhinav's admission:

- Record the necessary journal entries in the books of the reconstituted firm. [5]
- Calculate firm's Goodwill. [1]

OR

Ravi and Prakash are partners sharing profits and losses in the ratio of 3:7. The Balance Sheet of Ravi and Prakash as at 31<sup>st</sup> March, 2025 is given below:

**Balance Sheet of Ravi and Prakash**  
As at 31<sup>st</sup> March 2025

Liabilities	(₹)	Assets	(₹)
Ravi's Capital	65,000	Goodwill	10,000
Prakash's Capital	35,000	Land & Building	60,000
Workmen Compensation Reserve	20,000	Office Equipment	50,000
Bills Payable	15,000	Debtors	24,000
Bank Overdraft	25,000	Bills Receivable	16,000
	<b>1,60,000</b>		<b>1,60,000</b>

On 1<sup>st</sup> April, 2025, they admit Nasir for  $\frac{1}{4}$ <sup>th</sup> share of profits on the following terms:

- Nasir to bring ₹ 50,000 as his capital and the necessary amount as his share of goodwill.
- Firm's Goodwill to be valued at ₹ 1,20,000.
- Liability for Workmen Compensation to be recorded as ₹ 15,000.
- Capital Accounts of Ravi and Prakash to be adjusted based on Nasir's capital and his share of profit. Any deficit or surplus in their capital to be adjusted by opening Current Account.

You are required to:

- Prepare Partners' Capital Account. [5]
- Calculate the balance of Cash at bank on the date of Nasir's admission. [1]

**Question 9**

Sara Ltd. registered with 5,00,000 Equity Shares of ₹ 10 each. The company offered 1,00,000 Equity Shares to the public for subscription at 50% premium, payable as:

On Application	₹ 5
On Allotment	₹ 7 (including premium)
On First and Final Call	₹ 3

Applications were received for 1,50,000 shares. The company rejected the applications for 10,000 shares and refunded the amount immediately to the applicants. The remaining applications were allotted on pro-rata basis.

A shareholder, who had applied for 7,000 shares, failed to pay allotment and call money. His shares were forfeited by the company after First and Final Call. Half of the forfeited shares were re-issued at a discount of 20% as fully paid up.

You are required to pass the necessary journal entries in the books of Sara Ltd.

OR

Skyline Ltd. invited applications for 20,000 shares of ₹ 10 each, payable as:

On 1 <sup>st</sup> June, 2024	₹ 3 on Application
On 1 <sup>st</sup> July, 2024	₹ 2 on Allotment
On 1 <sup>st</sup> September, 2024	₹ 2 on First Call
On 1 <sup>st</sup> December, 2024	₹ 3 on Second and Final Call

Shares were fully subscribed.

Vikram, a shareholder holding 2,000 shares, paid the *entire* money with the allotment.

As per the Articles of Association, Interest on Calls-in-Advance was allowed @ 12% per annum.

You are required to do the following during the year 2024-25:

- Pass the necessary journal entries in the books of Skyline Ltd. to record Interest on Calls-in-Advance. [3]
- Prepare Share Capital Account. [4]
- Prepare Calls-in-Advance Account. [3]

**Question 10**

Julie, Jenny and Sadiq were partners in a firm. On 1<sup>st</sup> April, 2024, the firm's book showed the following balances:

Particulars	Julie (₹)	Jenny (₹)	Sadiq (₹)
Capital Account	4,50,000	1,50,000	2,50,000
Current Account	50,000 (Cr)	20,000 (Cr)	30,000 (Dr)

- On 1<sup>st</sup> July, 2024, Julie gave a loan of ₹ 1,00,000 to the firm.
- On 1<sup>st</sup> October, 2024, the firm took Jenny's premises on rental basis and agreed to pay ₹ 5,000 per month.

Their Partnership Deed provided the following:

- Interest on Capital to be allowed @ 8% per annum.
- Interest on Current Account to be allowed / charged @ 10% per annum.
- Interest on Drawings to be charged @ 6% per annum.
- 10% of the net profit to be transferred to General Reserve.

Jenny withdrew ₹ 4,000 at the end of each month starting from 30<sup>th</sup> April, 2024 and Sadiq withdrew ₹ 4,000 at the beginning of each month starting from 1<sup>st</sup> October, 2024.

After considering interest on Julie's loan and rent allowed to Jenny, the net profit of the firm for the year ended 31<sup>st</sup> March, 2025, stood at ₹ 2,60,000.

You are required to:

- Prepare Profit and Loss Appropriation Account for the year ended 31<sup>st</sup> March, 2025. [7]
- Prepare Julie's Loan Account. [2]
- Record the closing entry for rent allowed to Jenny. [1]

OR

- (A) Baljeet and Jacob are partners sharing profits and losses in 4:1 ratio. On 1<sup>st</sup> April, 2024, capital balances of Baljeet and Jacob were ₹ 2,30,000 and ₹ 3,20,000 respectively.

The net profit for the year 2024-25 of ₹ 1,20,000 was shared equally by the partners without:

- Allowing Interest on Capital @ 10% per annum.
- Charging Interest on Drawings @ 6% per annum.

During the year, Baljeet withdrew ₹ 30,000.

You are required to pass the necessary journal entries to rectify the errors made by the firm in distribution of profits. [5]

- (B) Karim, Micky and Jai are partners sharing profits and losses in the ratio of 3:2:1. On 1<sup>st</sup> April, 2024, their capital balances were ₹ 2,10,000, ₹ 1,20,000 and ₹ 1,00,000 respectively.

As per the Partnership Deed,

- Interest on Capital to be allowed @ 10% per annum.
- Salary to be allowed to Karim @ ₹ 2,000 per month.
- Jai to compensate the deficit in the net profit, if the net profit is less than ₹ 2,50,000 per annum.

The net profit for the year ended 31<sup>st</sup> March, 2025 was ₹ 2,00,000 before allowing Interest on Capital but after allowing Karim's salary.

You are required to:

- Prepare Profit and Loss Appropriation Account for the year ended 31<sup>st</sup> March, 2025. [4]
- Find the balance of Jai's Capital after distribution of profits. [1]

## SECTION B (20 Marks)

### Question 11

In subparts (i) and (ii) choose the correct options and in subparts (iii) to (v) answer the questions as instructed.

- (i) Which one of the following ratios is **NOT** a part of Solvency Ratio? [1]
- (a) Debt-Equity Ratio
  - (b) Earnings Per Share
  - (c) Interest Coverage Ratio
  - (d) Debt to Total Assets Ratio
- (ii) Bank overdraft of Asha Ltd. on 31<sup>st</sup> March, 2024 and 31<sup>st</sup> March, 2025 were ₹ 30,000 and ₹ 36,000 respectively. [1]
- How will the change in Bank overdraft be shown in the Cash Flow Statement of Asha Ltd. for the year ended 31<sup>st</sup> March, 2025?**
- (a) Add to Financing Activities
  - (b) Add to Operating Activities
  - (c) Interest Coverage Ratio
  - (d) Debt to Total Assets Ratio
- (ii) Bank overdraft of Asha Ltd. on 31<sup>st</sup> March, 2024 and 31<sup>st</sup> March, 2025 were ₹ 30,000 and ₹ 36,000 respectively. [1]
- How will the change in Bank overdraft be shown in the Cash Flow Statement of Asha Ltd. for the year ended 31<sup>st</sup> March, 2025?**
- (a) Add to Financing Activities
  - (b) Add to Operating Activities
  - (c) Less from Operating Activities
  - (d) Less from Financing Activities
- (iii) Silver prices scaled a new peak of ₹ 1,73,000 per kg on Monday after an unprecedented single-day gain of ₹ 11,000 per kg driven by increasing demand from investors amid a global shortage of the precious metal. [1]
- (Source (edited): www.economicstimesindiatimes.com, 13 Oct, 2025)*
- Calculate the percentage change (up to two decimal places) in prices of silver.**
- (iv) Under which activity, will an increase in value of Goodwill be recorded in Cash Flow Statement? [1]
- (v) Debt Equity Ratio of JP Ltd. is 1:8:1. [1]
- Mention whether this ratio will improve / reduce / not change after issue of 5,000, 6% Debentures of ₹ 100 each.**

### Question 12

Prepare a Common size Balance Sheet of Robert Ltd. as at 31<sup>st</sup> March, 2025 from the following information:

Particulars	31.03.2025 (₹)
Shareholders' Funds	12,00,000
Current Liabilities	2,00,000
Non-Current Assets	15,00,000
Current Assets	5,00,000

**Question 13**

[6]

From the following Balance Sheet of Raj Ltd. and the additional information given below, you are required to prepare a Cash Flow Statement (as per AS 3) for the year 2024-25.

**Balance Sheet of Raj Ltd.**  
As at 31<sup>st</sup> March, 2025 and 31<sup>st</sup> March, 2024

Particulars	Note No.	31 <sup>st</sup> March 2025 (₹)	31 <sup>st</sup> March 2024 (₹)
<b>I Equity and Liabilities</b>			
<b>1. Shareholders' Funds</b>			
(a) Equity Share Capital		4,35,000	3,28,000
(b) Reserve and Surplus	1	1,20,000	80,000
<b>2. Non-Current Liabilities</b>			
Long-term borrowings (7% Debentures)		5,00,000	4,00,000
<b>3. Current Liabilities</b>			
Short-term Provision (Provision for Tax)		15,000	10,000
<b>Total</b>		<b>10,70,000</b>	<b>8,18,000</b>
<b>II Assets</b>			
<b>1. Non-Current Assets</b>			
Property, Plant & Equipment & Intangible Assets			
(i) Property, Plant & Equipment (Plant & Machinery)		6,00,000	3,80,000
<b>2. Current Assets</b>			
(a) Short-term Investments		3,00,000	2,20,000
(b) Inventories		80,000	1,00,000
(c) Cash & Bank Balances (Cash at Bank)		90,000	1,18,000
<b>Total</b>		<b>10,70,000</b>	<b>8,18,000</b>

**Notes to Accounts:**

Particulars	31 <sup>st</sup> March 2025 (₹)	31 <sup>st</sup> March 2024 (₹)
<b>1. Reserve and Surplus</b>		
Balance in Statement of Profit & Loss	1,05,000	70,000
Securities Premium	15,000	10,000
<b>Total</b>	<b>1,20,000</b>	<b>80,000</b>

*Note:*

*Additional information:*

During the financial year 2024-25, the company:

- Issued additional Debentures on 1<sup>st</sup> April, 2024 at a premium of 5%.
- Sold Plant & Machinery at a loss of ₹ 20,000, the book value of which was ₹ 80,000.
- Purchased additional Plant & Machinery for ₹ 3,50,000.

**OR**

- (A) From the following information of HM Ltd., you are required to calculate Cash flow from Operating Activities for the year 2024-25. [3½]

Particulars	(₹)
Profits for the year 2024-25, after considering the following items:	2,42,000
• Tax provided	40,000
• Depreciation on Office Equipment	48,000
• Profit on Sale of Land	26,000
• Interest on Bank Loan	24,000
• Interim dividend	36,000

Additional information:

- Balance of Provision for Tax on 31<sup>st</sup> March, 2025 was ₹ 45,000 which was increased by ₹ 5000 as compared to previous year.
- Trade Receivables were increased by ₹ 11,000 as compared to previous year.

- (B) From the following extract of the Balance Sheet of KK Ltd. and the additional information, you are required to calculate Cash and Bank Balance as at 31<sup>st</sup> March, 2025. [2½]

Particulars	31 <sup>st</sup> March, 2025 (₹)	31 <sup>st</sup> March, 2024 (₹)
Non-Current Investments	4,00,000	6,00,000
Cash and Bank Balance	?	1,48,000

Additional information:

During the year 2024-25:

- Cash flow from Operating Activities was ₹ 1,02,000
- Cash used in Financing Activities was ₹ 52,000
- Interest received on Non-Current Investments was ₹ 45,000

#### Question 14

Answer any three of the following questions:

- (i) Calculate the value of Closing Inventory of Lily Ltd. from the particulars given below: [2]

Particulars	
Revenue from Operations	₹ 5,50,000
Opening Inventory	₹ 1,00,000
Inventory Turnover Ratio	4 times
Gross Profit	20% of Revenue from Operations

- (ii) Calculate the Quick Ratio (up to two decimal places) of TXT Ltd. from the particulars given below: [2]

Particulars	(₹)
Working Capital	80,000
Current Liabilities	50,000

Note: Current Assets include Inventory of ₹ 20,000.

- (iii) Calculate the Interest Coverage Ratio (up to two decimal places) of BT Ltd. from the particulars given below: [2]

Particulars	(₹)
8% Debentures	10,00,000
6% Bank Loan (Long-term)	1,50,000
Profit before Tax	5,34,000

- (iv) Bloom Hotels posts ₹ 357 crore revenue in FY25. Bloom's EBIDTA (Earnings Before Interest, Taxes, Depreciation and Amortization) stood at ₹ 75.01 crore and its Profit After Tax (PAT) was ₹ 15.20 crore in FY25.

(Source: ...)

Calculate the Net Profit Ratio (up to two decimal places) of Bloom Hotels from the above information. [2]

### SECTION C (20 Marks)

#### Question 15

In subparts (i) and (ii) choose the correct options and in subparts (iii) to (v) answer the questions as instructed.

- (i) Which one of the following functions in MS Excel is used to count the number of cells that meet a specific criterion? [1]

Missing Question

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