



Mar 31			Apr 1	
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**Debenture Redemption Fund A/c**

2007 Mar 31	To Balance c/d	18280	2007 Mar 31	By P&L Appn A/c	18280
2008 Mar 31	To Balance c/d	36560	2007 Apr 1 2008 Mar 31	By Balance b/d	18280
		36560		By P&L Appn A/c	18280
					36560
2009 Mar 31	To Balance c/d	54840	2008 Apr 1 2009 Mar 31	By Balance b/d	18280
		54840		By P&L Appn A/c	18280
					54840
2010 Dec 31	To Balance c/d	73120	2009 Apr 1 2010 Mar 31	By Balance b/d	54840
		73120		By P&L Appn A/c	18280
					73120
2011 Mar 31	To loss on issue of debentures A/c	10000	2010 Apr 1	By Balance b/d	73120
	To General Reserve	100000	2011 Mar 31	By P&L Appn A/c	18280
		110000		By Debenture Redemption Policy (profit on realization - B.F)	18600
					110000

**Debenture Redemption Policy A/c (Investment)**

2006 Apr 1	To Bank	18280	2007 Mar 31	By Balance c/d	18280
2007 Apr 1	To Balance b/d	18280	2008 Mar 31	By Balance c/d	36560
	To Bank	18280			36560
		36560			
2008 Apr 1	To Balance b/d	36560	2009 Mar 31	By Balance c/d	54840
	To Bank	18280			54840
		54840			
2009 Apr 1	To Balance b/d	54840	2010 Mar 31	By Balance c/d	73120
	To Bank	18280			73120
		73120			
2010 Apr 1	To Balance b/d	73120	2011 Mar 31	By Bank (realization of policy)	110000
	To Bank	18280			
		18280			
2011 Mar 31	To Deb. Red. Fund (profit-B.F)	18600			
		110000			110000

**Debenture holders A/c**

2011 Mar 31	To Bank A/c	110000	2011 Mar 31	By 6% Debentures A/c	100000
				By premium on redemption of debentures A/c	10000
		110000			110000