

	Anand	Vijay	Ashok
Gross Liability	50000	50000	50000.
- from u/w	50000	50000	50000
- Marked appl.	425000	450000	350000
- Unmarked appl.	24000	24000	24000
	1000	(24000)	76000
	(1200)	+24000	(1200)
	(11000)	0	64000
	+11000		-11000
Net Liab out of Unsubsc Shares	0	0	53000
+ from u/w	50000	50000	50000
Total Liability	50000	50000	103000

Promotor \rightarrow Sh. allotment *

↓
Issue launch

↓
from U/w app'
& rest is offered
to public

↓
Public app' *

↓
app' are issued
Shares

Prepare statement
of U/w

↓
Net liability out of
unsubs. Sh \rightarrow U/w is
given these Shares

↓
due : Sh. allotment
(Public + U/w)

↓
Receive Sh. allotment
↓
U/w Comm.

Bank Dr	375000
to And	50000 x 2.5
to Vj	50000 x 2.5
to Ashok	50000 x 2.5

(app' on firm ulw shares).

And Dr	125000
Vj Dr	125000.
Ashok Dr	125000.
to Sh. app'	375000

Sh. app' Dr	375000
to Sh. Capital	375000

Bank Dr	53000 x 2.5
to Ashok	"

Ashok Dr	"
to Sh. Capital	"

Sh. allotment Dr	203000 x 2
to Sh. Capital	203000 x 2

Bank Dr	203000 x 2
to Anand	50000 x 2
to Vijay	50000 x 2
to Ashok	103000 x 2

Anand Dr 10000
 Vijay Dr 10000
 Ashok Dr 20600
 to Sh. allotment 406000

U/w comm dr
 to Anand 50000 x 10 x 5%
 to Vijay "
 to Ashok "

Anand Dr 250000
 Vijay Dr 250000
 Ashok Dr 250000
 to Bank 750000

Q9
 Bank Dr 40000 x 2.5
 to Seth 20000 x 2.5
 to Setty 20000 x 2.5

Seth Dr 20000 x 2.5
 Setty Dr 20000 x 2.5
 to Sh. app' 40000 x 2.5

Bank Dr 92000 x 2.5
 to Sh. app' 92000 x 2.5
 (96000 - 4000) = 92000 x 2.5

Sh. app' Dr 96000 x 2.5
 to Sh. capital 96000 x 2.5

	Seth	Setty
Gross Liab.	50000	50000
(-) from u/w	20000	20000
(-) Marketed u/w	50000	340000
(-) Unmarketed	40000	40000
	(60000)	10000
	+60000	-60000
Net Liab out of unsubs. sh	0	40000
+ from u/w	20000	20000
Total Liability	20000	60000

Q9
 Bank Dr 40000 x 2.5
 to Setty "

Setty Dr 40000 x 2.5
 to Sh. Capital 40000 x 2.5

Sh. allotment Dr 1000000 x 3
 to Sh. Capital 1000000 x 2.5
 to Sec premium 1000000 x 0.5

Bank Dr 80000 x 3
 to Setty 20000 x 3
 to Setty 60000 x 3

Setty Dr 60000
 Setty Dr 180000

to Sh. allotment 240000

Bank Dr 918000 x 3

Calls in arrears Dr 20000 x 3

to Sh. allotment 920000 x 3

U/w Comm Dr 525000

to Setty 500000 x 10.5 x 5%

to Setty 500000 x 10.5 x 5%

Sett Dr 262500
 Setty Dr 262500
 to Bank 525000

Sh. Capital Dr 2000x5
Total Calledup money
 Sec prem Dr 2000x0.50
Prem नही आया था
 to Calls in arrears 2000x3
नही आया था
 to Sh. forfeiture 2000x2.5
आया था

Bank Dr 2000x4
 Sh. for Dr 2000x1
 to Sh. capital 2000x5

Sh. forfeiture Dr 3000
 to Capital Reserve 3000

$5000 - 2000 = 3000$

Q8Partial Underwriting

	A	B	C	Company
Gross Liability	28800	48000	19200	24000
- Marked app'	20000	30000	10000	
- Unmarked app' (10000 - 6000)				40000
	8800	18000	9200	(16000)
	(7200)	(8000)	(3200)	+16000
net liab out of Unsubs. capital	4000	10000	6000	0

PTR

i) Statement of V/w is always prepared in no. of Shares & not in Rs.

Q9



Q9



— .

Total	129700
	42500
	45000
	35000
	<hr/>
	27200
	<hr/>

firm
1500 ✓