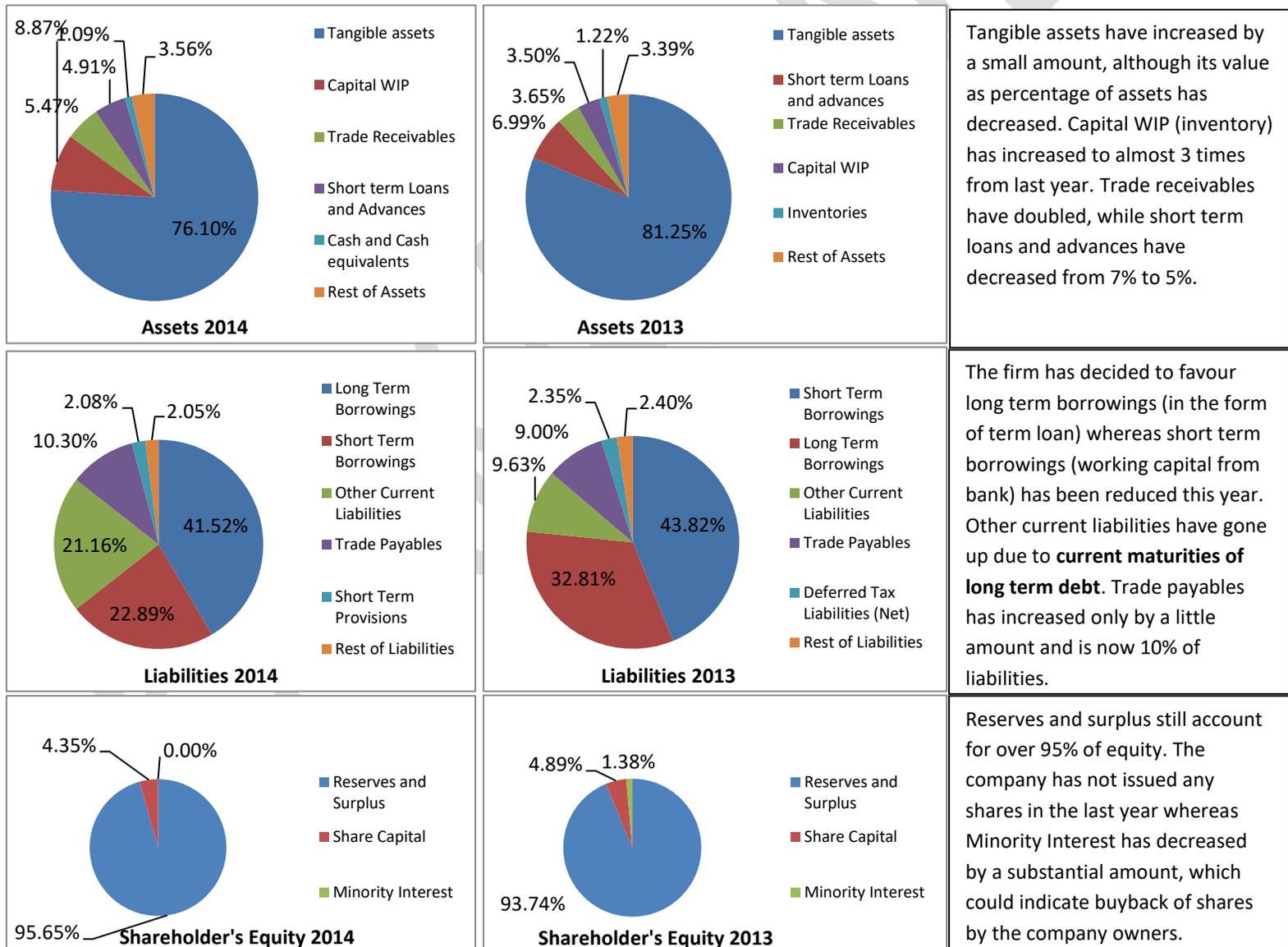


Q1. Summarized Balance Sheet Equation (Data consolidated from Karuturi Global Balance Sheet, Pg. 93)

YEAR	ASSETS		LIABILITIES		OWNER'S EQUITY		
	CURRENT	NON CURRENT	CURRENT	NON CURRENT	SH CAP	RET EARN	CAP RES
2013	346.94	2301.93	635.49	378.89	80.97	1498.22	55.31
2014	381.13	2678.66	676.28	522.15	80.97	1725.07	55.31
Comments	73% increase in trade receivables due to increase in debts on unsecured considered goods (2.17,Pg 104)	Increase in Capital WIP from Rs.92 Cr to Rs. 271 Cr due to expenditure incurred at projects in Ethiopia (2.11,Pg 103)	Maturities of Long term debts has increased the other current liabilities from Rs. 97 Cr to Rs.253 Cr (2.9, Pg 102)	New term Loan increased long term liabilities from Rs.332 Cr to Rs.497 Cr(2.3,Pg 100)	Increase in Foreign Currency Translation Reserve from Rs.9 Cr to Rs.137 Cr and profit down from Rs.108 Cr to Rs.69 Cr( Note 2.1 and 2.2 ,Pg 99)		

Q2. Mention five biggest items as part of assets, liabilities and shareholder's funds along with comments.



Q3. Questions/answers from cases:

Doubts in Case #1: Multiple values in one row and some rows have no numerical value

Doubts in Case #2: How is goodwill calculated in Raymond Ltd's balance sheet?

Case #5: Top 5 Balance Sheet items of Educomp Solutions Ltd. : Sundry Debtors, Secured Loans, Unsecured Loans, Investments and Reserves and Surplus

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