

**WELCOME TO THE DINNER ...****Some Starters ...****Some Soup ...**

I own a business entity named **I am a Business Man** i.e., **IBM**. At the end of accounting year, IBM has a cash balance equal to Rs XXXXXXXX<sup>1</sup>. Half of the cash has been kept aside for buying brands. The firm does not own any trade receivables nor owns any marketable securities. The firm had a promissory note equivalent to the total cash balance (the amount being receivable after 6 months). Soham Pradhan drew the promissory note. Two days back, Santanu Chakraborty, an employee of IBM had taken a travel advance equivalent to one-tenth of the total cash balance. At the end of the accounting period, IBM does not have any other current assets. The entities fixed assets are twice its current assets. IBM's long-term investments are equal to the rest of the assets on its balance sheet. Recently, the firm had incurred restructuring expenses equal to its fixed assets. The benefit of this restructuring expense is expected to flow over the next five years. Long-term liabilities are equal to its non-current assets. IBM's current liabilities & provisions are equal to half of its current assets. The firm has no other liabilities. The firm had issued equity shares worth Rs XXXXXXXX.

**Rotiyan Ka Tokri ...**

One fine day, Ram was roaming around Sakchi and Jubilee Park. To his surprise he found multiple Ram(s).

He remembered his childhood tragedy ... when his parents, his brothers and all other family members were performing a religious ceremony in Haridwar Kumbh Ka Mela. And suddenly Dacoits came and took all his brothers with them. Ram escaped (being captured) by clinging on to his parents.

Now, all these Rams i.e., his brothers were doing small businesses in and around Sakchi. Ram went and discussed with them the position statement of their businesses. He was able to make the following common size statements of these enterprises.

Unfortunately, Ram forgot to write the business names. Now, please help Ram in identifying the above common sized statements with the following businesses.

**Jeera Rice ...**

... Ram also had access to some common size income statements.

Unfortunately, Ram forgot to write the business names. Now, please help Ram in identifying the above common sized income statements with the following businesses.

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<sup>1</sup> Please take XXXXXXXX as your date of birth. For example, if your date of birth were 02 January 2000 then the amount would be Rs 02,012,000 only.