

**(A) FIXED CAPITAL**

**Computation of Opening Capital**

Particulars	Simrat	Bir
Capital as at 31-03-2025	4,80,000	6,00,000
Add:		
Withdrawal of Capital (01-05-2024)		60,000
Withdrawal of Capital (01-10-2024)	2,40,000	
Less:		
Introduction of Capital (01-05-2024)	(1,20,000)	
Introduction of Capital (01-10-2024)		(3,00,000)
<b>Capital as at 31-03-2024</b>	<b>6,00,000</b>	<b>3,60,000</b>

**Computation of Interest on Capital**

**Simrat**

Apr-24	=	6,00,000	x	6%	x	1/12	=	3,000
May-24 to Sep-24	=	7,20,000	x	6%	x	5/12	=	18,000
Oct-24 to Mar-25	=	4,80,000	x	6%	x	6/12	=	14,400
		<b>Total</b>						<b>35,400</b>

**Bir**

Apr-24	=	3,60,000	x	6%	x	1/12	=	1,800
May-24 to Sep-24	=	3,00,000	x	6%	x	5/12	=	7,500
Oct-24 to Mar-25	=	6,00,000	x	6%	x	6/12	=	18,000
		<b>Total</b>						<b>27,300</b>

**(B) FLUCTUATING CAPITAL**

**Computation of Opening Capital**

Particulars	Simrat	Bir
Capital as at 31-03-2025	4,80,000	6,00,000
Add:		
Withdrawal of Capital (01-05-2024)		60,000
Withdrawal of Capital (01-10-2024)	2,40,000	
Drawings (31-03-2025)	1,20,000	60,000
Less:		
Introduction of Capital (01-05-2024)	(1,20,000)	
Introduction of Capital (01-10-2024)		(3,00,000)
Distributable Profits	(1,44,000)	(96,000)
<b>Capital as at 31-03-2024</b>	<b>5,76,000</b>	<b>3,24,000</b>

**Computation of Interest on Capital**

**Simrat**

Apr-24	=	5,76,000 x 6% x 1/12	=	2,880
May-24 to Sep-24	=	6,96,000 x 6% x 5/12	=	17,400
Oct-24 to Mar-25	=	4,56,000 x 6% x 6/12	=	13,680
		<b>Total</b>		<b>33,960</b>

**Bir**

Apr-24	=	3,24,000 x 6% x 1/12	=	1,620
May-24 to Sep-24	=	2,64,000 x 6% x 5/12	=	6,600
Oct-24 to Mar-25	=	5,64,000 x 6% x 6/12	=	16,920
		<b>Total</b>		<b>25,140</b>