



### SAMPLE PAPER 3

#### Class 12 - Accountancy

Time Allowed: 3 hours

Maximum Marks: 80

#### General Instructions:

1. This question paper contains 34 questions. All questions are compulsory.
2. This question paper is divided into two parts, Part A and B.
3. **Part - A is compulsory for all candidates.**
4. Part - B has two options i.e. **(i) Analysis of Financial Statements and (ii) Computerised Accounting**. Students must attempt only one of the given options.
5. Question 1 to 16 and 27 to 30 carries 1 mark each.
6. Questions 17 to 20, 31 and 32 carries 3 marks each.
7. Questions from 21, 22 and 33 carries 4 marks each
8. Questions from 23 to 26 and 34 carries 6 marks each
9. There is no overall choice. However, an internal choice has been provided in 7 questions of **one mark**, 2 questions of **three marks**, 1 question of **four marks** and 2 questions of **six marks**.

#### Part A:- Accounting for Partnership Firms and Companies

1. Unless agreed otherwise, it is presumed that: [1]
  - a) the new partner acquires his share in profit from all the old partners equally.
  - b) the old partners continue to share the remaining profit equally.
  - c) the new partner acquires his share in profit from all the old partners in their Sacrificing ratio.
  - d) the new partner acquires his share in profit from all the old partners in their old profit sharing ratio.
2. **Assertion (A):** A, B and C were partners in a firm. Partner B gave a loan of ₹ 10,00,000 to the firm without an agreement as to rate of interest. At the year end, all partners agreed to allow interest on Loan by B @ 9% p.a. [1]  
**Reason (R):** In the absence of Partnership Deed provisions of the Partnership Act, 1932 apply. Thus, interest on loan by B should be allowed @ 6% p.a. and not @ 9% p.a.
  - a) Both A and R are true and R is the correct explanation of A.
  - b) Both A and R are true but R is not the correct explanation of A.
  - c) A is true but R is false.
  - d) A is false but R is true.
3. Pandey Ltd. offered 10,000 shares to the public @ 10 each. Applications were received for 15,000 shares. Directors decided to allot shares to all the applicants. This allotment is called: [1]
  - a) Under - Subscription
  - b) Reserve Capital

c) Uncalled Capital

d) Pro - rata Allotment

OR

Premier Auto Ltd. purchased assets of the value of ₹ 3,60,000 from Anand Ltd. and made the payment of purchase consideration by issuing 11% Debentures of ₹ 100 each at a discount of 10%. The number of debentures issued by Premier Auto Ltd. were:

a) 40,000

b) 36,000

c) 3,600

d) 4,000

4. The significance of calculating sacrificing ratio:

[1]

A. To determine the amount of compensation to be paid by gaining a partner

B. To determine the amount of compensation to be paid by sacrificing partner

C. To determine the amount of compensation to be paid by all partners

D. To determine the amount of compensation to be paid by a new partner

a) (A)

b) (D)

c) (B)

d) (C)

OR

Match the following: Profit sharing ratio is equal

(a) Net Profit = 5,00,000 Manager commission = 10% of the net profit Manager Commission = ?	(i) 45,455
(b) Net Profit = 5,00,000 Manager commission = 10% of the net profit after charging his commission Manager Commission = ?	(ii) 40,000
(c) Net Profit = 5,00,000 Partner's commission = 10% of the net profit after charging Interest on capital of ₹ 1,00,000 Partner's commission = ?	(iii) 36,364
(d) Net Profit = 5,00,000 Partner's commission = 10% of the net profit after charging Interest on capital of ₹ 1,00,000 and his commission Partner's Commission = ?	(iv) 50,000

a) (a) - (iv), (b) - (i), (c) - (ii), (d) - (iii)

b) (a) - (iv), (b) - (i), (c) - (iii), (d) - (ii)

c) (a) - (iv), (b) - (iii), (c) - (i), (d) - (ii)

d) (a) - (iv), (b) - (ii), (c) - (iii), (d) - (i)

5. Following are essential elements of a partnership firm except:

[1]

a) There is an agreement between all partners

b) Partnership agreement is for some business

c) Atleast two persons

d) Equal share of profits and losses

6. X Ltd. purchased building of Y Ltd. for ₹ 4,00,000. The consideration was paid by issue of 10% Debentures of ₹ 100 each at a discount of ₹ 20.10% Debentures Account is credited with [1]

a) ₹ 5,20,000

b) ₹ 4,80,000

c) ₹ 3,20,000

d) ₹ 5,00,000

OR

Issued 10,000, 8% debentures of ₹ 100 each at a premium of 3%, redeemable at a premium of 5%. In such case:

a) Loss on Issue will be debited by ₹ 20,000

b) Loss on Issue will be debited by ₹ 80,000

c) Loss on Issue will be debited by ₹ 50,000

d) Premium on Redemption will be credited by

₹ 20,000

7. **Assertion (A):** Shares can be issued to employees at a discount. [1]

**Reason (R):** Shares can be issued to public at a discount.

- a) Both A and R are true and R is the correct explanation of A.      b) Both A and R are true but R is not the correct explanation of A.  
c) A is true but R is false.      d) A is false but R is true.

8. A, B and C are partners sharing profits in the ratio of 3 : 4 : 5. B retires and the goodwill of the firm is valued at ₹ 42,000. A and C decide to share profits in the ratio of 3 : 4. Journal entry will be: [1]

a)

A's Capital A/c	Dr.	6,000	
C's Capital A/c	Dr.	8,000	
To B's Capital A/c			14,000

b)

B's Capital A/c	Dr.	14,000	
To A's Capital A/c			7,500
To C's Capital A/c			6,500

c)

A's Capital A/c	Dr.	7,500	
C's Capital A/c	Dr.	6,500	
To B's Capital A/c			14,000

d)

A's Capital A/c	Dr.	22,500	
C's Capital A/c	Dr.	19,500	
To B's Capital A/c			42,000

OR

Interest on partner's capitals will be debited to:

- a) profit and loss appropriation account      b) profit and loss account  
c) partner's capital accounts      d) partner's current accounts

**Question No. 9 to 10 are based on the given text. Read the text carefully and answer the questions:** [2]

Ankit, Balvant and Girish are sharing profits and losses equally. Ankit and Girish have given loan to the firm on 1st October, 2018 of ₹ 1,00,000 and ₹ 1,50,000 respectively. It is agreed that interest @ 9% p.a. will be paid on loan. Books of account of the firm are closed on 31st March, every year. Interest on loan is yet to be paid as on 31st March, 2019.

9. How much interest the partner Ankit will get on his loan amount?

- a) ₹ 3,000      b) ₹ 1,500  
c) ₹ 4,500      d) ₹ 2,500

10. How much interest the partner Girish will get on his loan amount?

- a) ₹ 5,500      b) ₹ 6,750  
c) ₹ 6,000      d) ₹ 4,500

11. Yogesh and Rahul are partners sharing profit in the ratio 3: 1. On 31<sup>st</sup> March 2023, firm's net profit is ₹ 1,25,000. The partnership deed provided interest on capital to Yogesh and Rahul ₹ 15,000 & ₹ 10,000 respectively and Interest on drawings for the year amounted to ₹ 6,000 from Yogesh and ₹ 4,000 from Rahul. Yogesh is also entitled to commission @10% divisible profits after charging such commission. Calculate profit to be transferred to Partners Capital A/c's. [1]

- a) ₹ 1,07,000      b) ₹ 1,10,000  
c) ₹ 90,000      d) ₹ 1,00,000

12. A Ltd. forfeited 2,000 shares of ₹ 10 each fully called up for non-payment of final call of ₹ 2 per share. 1,200 of [1]

a) ₹ 9,600                      b) ₹ 6,400

c) ₹ 2,800                      d) ₹ 16,000

- a) 5 : 3 : 2                      b) 2 : 3 : 5
- c) 2 : 2 : 3                      d) 4 : 3 : 3

OR

Girish's Share of goodwill is:

- a) 16,000                      b) 13,000
- c) 15,000                      d) 14,000

a)	B's Capital A/c	Dr.	20,000	
	A's Capital A/c	Dr.	8,000	
	To Deferred Advertisement Expenditure A/c			28,000
c)	A's Capital A/c	Dr.	20,000	
	B's Capital A/c	Dr.	8,000	
	To Deferred Advertisement Expenditure A/c			28,000

b)	A's Capital A/c	Dr.	2,000	
	B's Capital A/c	Dr.	8,000	
	To Deferred Advertisement Expenditure A/c			10,000
d)	A's Capital A/c	Dr.	18,000	
	B's Capital A/c	Dr.	10,000	
	To Deferred Advertisement Expenditure A/c			28,000

17. Shweta, Meenu and Asha were partners in a firm sharing profits and losses in the ratio of 3 : 5 : 2. Meenu retired [3]  
on 1<sup>st</sup> April, 2022. After making all adjustments relating to revaluation, goodwill and accumulated profits, etc.,  
the capital accounts of Shweta and Asha showed credit balance of ₹ 3,00,000 and ₹ 1,00,000 respectively. It was  
decided to adjust the capitals of Shweta and Asha in their new profit sharing ratio.

Pass necessary journal entries for bringing in or withdrawal of the necessary amounts involved. Show your  
working clearly.

18. Raja and Ram are partners sharing profit in the ratio of 3 : 2. Their Capital Accounts showed a credit balance of [3]  
₹ 5,00,000 and ₹ 6,00,000 respectively as on 31<sup>st</sup> March, 2023 after debit of drawings during the year of ₹  
1,50,000 and ₹ 1,00,000 respectively. Net profit for the year ended 31<sup>st</sup> March, 2023 was ₹ 5,00,000. Interest on  
capital is to be allowed @ 10% p.a.

Pass the Journal entry for interest on capital and prepare Profit and Loss Appropriation Account.

OR

Ravi and Rahul are partners in a firm. Ravi was to get a commission of 10% on the net profits before charging any  
commission. However, Rahul was to get a commission of 10% on the net profits after charging all commissions. Fill  
in the missing figures in the following Profit and Loss Appropriation Account for the year ended 31<sup>st</sup> March 2023:

**PROFIT AND LOSS APPROPRIATION ACCOUNT**

**for the year ended 31<sup>st</sup> March, 2023**

Dr.			Cr.	
Particulars		₹	Particulars	₹
To Ravi's Commission ( $\text{₹ } \_\_\_\_ \times \frac{10}{100}$ )		44,000	By Profit & Loss A/c	_____
To Rahul's Commission		_____		
To Profit transferred to:				
Ravi's Capital A/c	_____			
Rahul's Capital A/c	_____	_____		
		_____		_____

19. Fill in the blanks in the following journal entries: [3]

**X Ltd.**

**JOURNAL**

Date	Particulars		L.F.	Dr. (₹)	Cr. (₹)
	Sundry Assets A/c	Dr.		18,00,000	
	To Sundry Creditors A/c	Dr.			2,00,000
	To _____				_____
	To _____ (Business of Rohit & Co. purchased for a consideration of ₹15,00,000)				_____
	_____	Dr.		_____	
	_____	Dr.		_____	

To 9% Debentures A/c (Paid to Rohit & Co. by issue of ____ 9% Debentures of ₹ 150 each at a discount of ₹ 50 per debenture)				
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OR

The authorised capital of Suraj Ltd. is ₹ 50,00,000 divided into 25,000 shares of ₹ 200 each. Out of these, the company issued 12,000 shares of ₹ 200 each at a premium of 10%. The amount per share was payable as follows  
₹ 60 on application,

₹ 60 on allotment (including premium),

₹ 30 on first call, and

balance on final call.

Public applied for 11,000 shares. All the money was duly received.

Prepare an extract of Balance Sheet of Suraj Ltd. as per Schedule III, Part I of the Companies Act, 2013 showing share capital.

20. Calculate the value of goodwill at 2 year's purchase of the average profits of the last 3 years. The profit for the first year was ₹ 50,000, for second year twice the profit of first year and for the third year one and half times the profit of the second year. [3]
21. Pawan Stationers Ltd. registered with authorised capital of ₹ 20,00,000 divided into 1,00,000 equity shares of ₹ 20 each. 50,000 Equity Shares were issued for subscription at par, issue price being payable along with application. It received application money of ₹ 4,40,000. You are required to pass the necessary Journal entries. [4]
22. The book value of assets (other than cash and bank) transferred to Realisation Account is ₹ 1,00,000. 50% of the assets are taken over by a partner Atul, at a discount of 20%; 40% of the remaining assets are sold at a profit of 30% on cost; 5% of the balance being obsolete, realised nothing and remaining assets are handed over to a Creditor, in full settlement of his claim. [4]
- You are required to record the journal entries for Realisation of assets.
23. Karur Ltd. invited applications for issuing 2,40,000 equity shares of ₹ 10 each at a premium of ₹ 4 per share. [6]
- The amount was payable as under:

On application	₹ 4 per share (including premium ₹ 2),
On allotment	₹ 4 per share,
On first and final call	₹ 6 per share (including premium ₹ 2).

Applications for 3,00,000 shares were received and pro rata allotment was made to all the applicants. Excess application money received on application was adjusted towards sums due on allotment. All calls were made and were duly received except from Rohini, who failed to pay allotment and first and final call on 7,500 shares applied by her. These shares were forfeited. Afterwards, 40% of the forfeited shares were re-issued at ₹ 11 per share as fully paid-up.

Pass the necessary Journal entries in the books of Karur Ltd. Open Call-in-Arrears and Call-in-Advance accounts, wherever necessary.

OR

A limited Company was registered with an authorised capital of ₹ 2,00,000 in ₹ 10 shares, of these 6,000 shares were issued as fully paid to the vendors for the purchase of buildings. 8,000 shares were subscribed for by the public and during the first year ₹ 6 per share were called up, payable ₹ 3 on application, ₹ 1 on allotment, ₹ 1 on first call, and ₹ 1 on second call. The amounts received in respect of these shares were as follows:

--	--

On 6,000 Shares	the full amount called.
On 1,200 Shares	₹ 5 per Share
On 500 Shares	₹ 4 per Share
On 300 Share	₹ 3 per Share

The directors forfeited 800 shares on which less than ₹ 5 per share had been paid. Show journal entries in the books of the company and also show the Share Capital, as it would appear in the Balance Sheet.

24. A and B were partners in a firm sharing profits in the ratio as 11 : 4. C was admitted as a new partner for 1/5th share in the profits on 1.3.2010. The balance sheet of A and B on 1.3.2010 was as follows : [6]

Liabilities		(Rs)	Assets		(Rs)
Capital Accounts:			Machinery		38,000
A	60,000		Furniture		15,000
B	40,000	1,00,000	Investments		21,000
Profit and Loss A/c		20,000	Stock		19,000
Sundry Creditors		18,000	Sundry Debtor	27,000	
			Less: Provision	3,000	24,000
			Cash at Bank		21,000
		1,38,000			1,38,000

It was agreed that :

- C to bring in capital to the extent of 1/5th of the total capital of the new firm and Rs 1,50,000 for his share of goodwill, half of which was withdrawn by A and B.
- Building and plant were to be depreciated by 20%.
- Provision for bad debt was to be increased by Rs 200.
- Claim on account of workmen compensation is Rs 10,000.

Prepare revaluation account, partners' capital account and balance sheet of a new firm.

OR

X, Y, and Z were partners in the firm sharing profits and losses in the ratio of 5: 3: 2. On 31.3.2010, their Balance Sheet was as follows:

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Capital Accounts:		Building	50,000
X 75,000		Patents	15,000
Y 62,000		Machinery	75,000
Z 37,500	1,75,000	Stock	37,500
Creditors	42,500	Debtors	20,000
		Cash at Bank	20,000

	2,17,500 =====		2,17,500 =====
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Z died on 31st July 2010. It was agreed that :

- a. Goodwill is valued at  $2\frac{1}{2}$  year's purchase of the average profits of the last four years, which were as follows :

Years	Profit Amount (Rs)
2006- 2007	32,500
2007 - 2008	30,000
2008 - 2009	40,000
2009 - 2010	37,500

- b. Machinery be valued at Rs 70,000; Patents at Rs 20,000 and Building at Rs 62,500.  
c. For the purpose of calculating Z's share of profits in the year of his death, the profits in 2010-2011 should be taken to have been accrued on the same scale as in 2009-2010.  
d. A sum of Rs 17,500 was paid immediately to the executors of Z and the balance was paid in four half yearly installments together with interest at 12% p.a. starting from 31.1.2011.

Give necessary journal entries to record the above transactions and Z's executors' account till the payment of installments due on 31.1.2011.

25. X, Y and Z are partners sharing profits and losses in the ratio of 3 : 2 : 1. Balance Sheet of the firm as at 31<sup>st</sup> March, 2023 was as follows: [6]

Liabilities		₹	Assets		₹
Creditors		21,000	Cash at Bank		5,750
Workmen Compensation Reserve		12,000	Debtors	40,000	
Investments Fluctuation Reserve		6,000	Less: Provision for Doubtful Debts	(2,000)	38,000
Capital A/cs;			Stock		30,000
X	68,000		Investment (Market Value ₹ 17,600)		15,000
Y	32,000		Patents		10,000
Z	<u>21,000</u>	1,21,000	Machinery		50,000
			Goodwill		6,000
			Advertisement Expenditure		5,250
		<u>1,60,000</u>			<u>1,60,000</u>

Z retired on 1<sup>st</sup> April, 2023 on the following terms:

- Goodwill of the firm is to be valued at ₹ 34,800.
- Value of Patents is to be reduced by 20% and that of machinery to 90%.
- Provision for doubtful debts is to be created @ 6% on debtors.
- Z took over the investment at market value.



- v. Liability for Workmen Compensation to the extent of ₹ 750 is to be created.
- vi. A liability of ₹ 4,000 included in creditors is not to be paid.
- vii. Amount due to Z to be paid as follows:  
₹ 5,067 immediately, 50% of the balance within one year and the balance by a draft for 3 Months.

Give necessary Journal entries for the treatment of goodwill, prepare Revaluation Account, Capital Accounts and the Balance Sheet of the new firm.

26. Yogesh Limited took a loan of ₹ 1,20,000 from a bank and deposited 1,400, 8% debentures of ₹ 100 each as collateral security along with primary security worth ₹ 2 lakhs. Company again took a loan of ₹ 80,000 after two months from a bank and deposited 1,000, 8% debentures of ₹ 100 each as collateral security. Record necessary journal entries. How will you show the issue of Debentures and Bank Loan in the balance sheet of the company. [6]

### Part B :- Analysis of Financial Statements

27. Which of the following is **not** an objective of Analysis of Financial Statements: [1]

- |   |  |
|---|--|
| a) To judge the financial health of the firm.   | b) To judge the short-term and long-term liquidity position of the firm. |
| c) To judge the variations in the accounting practices of the business followed by different enterprises. | d) To judge the reasons for change in the profitability of the firm.     |

OR

Name the expenses which refer to the indirect expenses relating to the principal revenue-generating activities of the enterprise:

- |                           |                           |
|---------------------------|---------------------------|
| a) Sales Expenses         | b) Miscellaneous Expenses |
| c) Non Operating Expenses | d) Operating Expenses     |

28. The following are the Profitability ratio except [1]

- |                                   |                           |
|-----------------------------------|---------------------------|
| a) Net profit ratio               | b) Operating profit ratio |
| c) Working capital turnover ratio | d) Gross profit ratio     |

29. How will you treat payment of dividend in a Cash flow statement? [1]

- |  |  |
|--|--|
| a) Cash Flow from Financing Activities | b) Cash Flow from Operating Activities |
| c) Cash Flow from Investing Activities | d) Cash Equivalent                     |

OR

While calculating operating profit which will be added to net profit

- |                                 |                              |
|---------------------------------|------------------------------|
| a) Increase in General Reserves | b) Gain on Sale of Machinery |
| c) Interest received            | d) Refund of Tax             |

30. Which of the following transactions will **not** result in flow of cash? [1]

- |   |   |
|---|---|
| a) Issue of Equity shares of ₹ 20,00,000 for cash | b) Purchase of Building of ₹ 12,75,000 for cash       |
| c) Cash deposited into Bank ₹ 12,50,000           | d) Redemption of 8% Debentures of ₹ 7,50,000 for cash |

31. List any four items of 'Reserves' that are shown under the heading 'Reserves and Surplus' in the Balance Sheet [3]

of a company as per Schedule III of the Companies Act, 2013.

32. Working Capital ₹ 2,50,000; Cost of Revenue from Operations (Cost of Goods Sold) ₹ 10,00,000; Gross Profit on Sales 20%. Calculate Working Capital Turnover Ratio from the above information. [3]
33. From the following information provided, prepare a comparative statement for the period 2008 and 2009. [4]

Particulars	2008 Amt (Rs.)	2009 Amt (Rs.)
Revenue from Operations	6,00,000	8,00,000
Gross Profit	40% on Revenue from Operations	50% on Revenue from Operations
Administrative Expenses	20% of Gross Profit	15% of Gross Profit
Income Tax	50%	50%

OR

From the following Balance Sheet of Bat Ltd. as at 31st March 2023, prepare Comparative Balance Sheet:

BALANCE SHEET as of 31st March 2023

	Particulars	Note No.	31st March 2023 (₹)	31st March 2022 (₹)
<b>I.</b>	<b>EQUITY AND LIABILITIES</b>			
<b>1.</b>	<b>Shareholders' Funds</b>			
	Share Capital (Equity)		18,00,000	12,00,000
<b>2.</b>	<b>Non-Current Liabilities</b>			
	Long-term Borrowings: 8% Debentures (Secured)		6,00,000	6,00,000
<b>3.</b>	<b>Current Liabilities</b>			
	Trade Payables		6,00,000	3,00,000
	<b>Total</b>		<b>30,00,000</b>	<b>21,00,000</b>
<b>II.</b>	<b>ASSETS</b>			
<b>1.</b>	<b>Non-Current Assets</b>			
	Property, Plant and Equipment and Intangible Assets: Property, Plant and Equipment		18,00,000	15,00,000
<b>2.</b>	<b>Current Assets</b>			
	(a) Trade Receivables		10,00,000	5,00,000
	(b) Cash and Cash Equivalents		2,00,000	1,00,000
	<b>Total</b>		<b>30,00,000</b>	<b>21,00,000</b>

34. From the following Balance Sheet of NK Ltd. as at 31st March 2023, prepare Cash Flow Statement: [6]

NK Ltd.

BALANCE SHEET as at 31st March, 2023

	Particulars	Note No.	31st March, 2023 (₹)	31st March, 2022 (₹)

<b>I. EQUITY AND LIABILITIES</b>			
<b>1. Shareholder's Funds</b>			
(a) Share Capital		5,00,000	5,00,000
(b) Reserves and Surplus	1	1,00,000	(25,000)
<b>2. Non-current Liabilities</b>			
Long-term Borrowings	2	2,50,000	1,50,000
<b>3. Current Liabilities</b>			
(a) Short-term Borrowings	3	1,50,000	1,00,000
(b) Short-term provisions	4	1,25,000	75,000
<b>Total</b>		<b>11,25,000</b>	<b>8,00,000</b>
<b>II. ASSETS</b>			
<b>1. Non-current Assets</b>			
Property, Plant and Equipment and Intangible Assets: - Property, Plant and Equipment	5	6,00,000	4,50,000
<b>2. Current Assets</b>			
(a) Trade Receivables		2,75,000	2,25,000
(b) Cash and Cash Equivalents		50,000	25,000
(c) Short-term Loans and Advances		2,00,000	1,00,000
<b>Total</b>		<b>11,25,000</b>	<b>8,00,000</b>

**Note to Accounts**

<b>Note No.</b>	<b>Particulars</b>	<b>31st March, 2023</b>	<b>31st March, 2022</b>
		<b>₹</b>	<b>₹</b>
<b>1. Reserves and Surplus</b>			
	(Surplus, i.e., Balance in the statement of Profit and Loss)	1,00,000	(25,000)
		1,00,000	(25,000)
<b>2. Long-term Borrowings</b>			
	10% Debentures	2,50,000	1,50,000
		2,50,000	1,50,000
<b>3. Short-term Borrowings</b>			
	Bank Overdraft	1,50,000	1,00,000
		1,50,000	1,00,000
<b>4. Short-term Provisions</b>			

	Provision for Tax	1,25,000	75,000
		1,25,000	75,000
<b>5.</b>	<b>Property, Plant and Equipment</b>		
	Machinery	7,37,500	5,25,000
	Accumulated Depreciation	(1,37,500)	(75,000)
		6,00,000	4,50,000

**Note:** Proposed Dividend for the years ended 31<sup>st</sup> March, 2022 and 2023 are ₹ 50,000 and ₹ 75,000 respectively.

**Additional Information:** ₹ 1,00,000, 10% Debentures were issued on 31<sup>st</sup> March, 2023.

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