**FORMAT OF BALANCE SHEET: PART- I OF REVISED SCHEDULE-III**

|  |  |  |  |
| --- | --- | --- | --- |
| **Particulars** | **Notes**  | **Rs.** | **Rs.** |
| **I] Equity and Liabilities** |  |  |  |
| 1. Shareholder’s Funds:
 |  |  |  |
| 1. Share Capital
 | 1 | xxx |  |
| 1. Reserves and Surplus
 | 2 | xxx |  |
| 1. Money Received against Share Warrants
 |  | xxx | **xxx** |
| 1. Non-current Liabilities:
 |  |  |  |
| 1. Long Term Liabilities/Borrowings
 | 3 | xxx |  |
| 1. Deferred Tax Liabilities (Net)
 |  | xxx |  |
| 1. Other Long Term Liabilities
 | 4 | xxx |  |
| 1. Long Term Provisions
 | 5 | xxx | **xxx** |
| 1. Current Liabilities:
 |  |  |  |
| 1. Short Term Borrowings
 | 6 | xxx |  |
| 1. Trade Payables
 | 7 | xxx |  |
| 1. Other current borrowings
 | 8 | xxx |  |
| 1. Short Term Provisions
 | 9 | xxx | **xxx** |
| **Total** |  |  | **xxx** |
| **II] Assets** |  |  |  |
| 1. Non-Current Assets:
 |  |  |  |
| 1. Fixed Assets: Tangible
 | 10 | xxx |  |
|  Intangible | 11 | xxx |  |
|  Capital Work in Progress | 12 | xxx |  |
|  Intangible Assets under  Development |  | xxx |  |
| 1. Non Current Investment
 | 13 | xxx |  |
| 1. Deferred Tax Assets (Net)
 |  | xxx |  |
| 1. Long Term loans & Advances
 | 14 | xxx |  |
| 1. Other Non Current Assets
 | 15 | xxx | **xxx** |
| 1. Current Assets:
 |  |  |  |
| 1. Current Investments
 | 16 | xxx |  |
| 1. Inventories
 | 17 | xxx |  |
| 1. Trade Receivables
 | 18 | xxx |  |
| 1. Cash and Cash Equivalents
 | 19  | xxx |  |
| 1. Short Term Loans and Advances
 | 20 | xxx |  |
| 1. Other Current Assets
 | 21 | xxx |  |
| **Total** |  |  | **xxx** |

**NOTES TO ACCOUNTS:**

|  |  |  |
| --- | --- | --- |
| **Particulars** | **Rs.** | **Rs.** |
| 1. **Share Capital:**
 |  |  |
| * Authorised Capital
 |  |  |
|  ......Preference Share of Rs.....each | xxx |  |
|  ......Equity Share of Rs.....each | xxx | **xxx** |
| * Issued and Paid up Capital
 |  |  |
|  ......Preference Share of Rs.....each | xxx |  |
|  ......Equity Share of Rs.....each | xxx |  |
|  (Less) Calls in arrears | xxx |  |
|  (Add) Share Forfeited | xxx | **xxx** |
|  |  |  |
| 1. **Reserves and Surplus:**
 |  |  |
| * Securities Premium
 | xxx |  |
| * Profit and Loss Account
 | xxx |  |
| * General Reserves
 | xxx |  |
| * Dividend Equalisation Reserve
 | xxx |  |
| * Sinking Fund
 | xxx |  |
| * Workmen’s Accident/Compensation Fund
 | xxx |  |
| * Investment Fluctuation Fund
 | xxx | **xxx** |
|  |  |  |
| 1. **Long Term Borrowings:**
 |  |  |
| * Debentures
 | xxx |  |
| * Loans from Bank & Financial Institutions
 | xxx |  |
| * Public Deposits
 | xxx | **xxx** |
|  |  |  |
| 1. **Other Long Term Liabilities:**
 |  |  |
| * Creditors for Assets
 |  | **xxx** |
|  |  |  |
| 1. **Long Term Provisions:**
 |  |  |
| * Provision for Pension/Gratuities
 |  | **xxx** |
|  |  |  |
| 1. **Short Term Borrowings:**
 |  |  |
| * Loan from Subsidiaries Company
 | xxx |  |
| * Loan from Directors
 | xxx |  |
| * Bank Overdraft
 | xxx | **xxx** |
|  |  |  |
| 1. **Trade Payables:**
 |  |  |
| * Creditors
 | xxx |  |
| * Bills Payable
 | xxx |  |
| * Outstanding Expenses
 | xxx | **xxx** |
|  |  |  |
| 1. **Other Current Liabilities:**
 |  |  |
| * Interest payable on debentures and loans
 | xxx |  |
| * Income Tax Payable
 | xxx |  |
| * Tax Deducted at Source (TDS) Payable
 | xxx | **xxx** |
|  |  |  |
| 1. **Short Term Provisions:**
 |  |  |
| * Provision for Taxation (Less) Advance Tax
 | xxx |  |
| * Proposed Dividend
 | xxx | **xxx** |
|  |  |  |
|  |  |  |
| 1. **Fixed Assets: Tangible:**
 |  |  |
| * Land and Building
 | xxx |  |
| * Plant and Machinery
 | xxx |  |
| * Furniture and Fixtures
 | xxx |  |
| * Office Equipments
 | xxx |  |
| * Motor Vehicles
 | xxx | **xxx** |
|  |  |  |
| 1. **Fixed Assets: Intangible**
 |  |  |
| * Goodwill
 | xxx |  |
| * Patents/Trade Marks/Copy Rights
 | xxx |  |
| * Computer Software
 | xxx | **xxx** |
|  |  |  |
| 1. **Fixed Assets: Capital Work in Progress:**
 |  |  |
| * Assets under construction
 |  | **xxx** |
|  |  |  |
| 1. **Non Current Investment:**
 |  |  |
| * Investment in shares/Debentures
 | xxx |  |
| * Investment in Government Bonds
 | xxx |  |
| * Investment in Gold/Silver etc.
 | xxx | **xxx** |
|  |  |  |
| 1. **Long Term Loans and Advances:**
 |  |  |
| * Advance Tax (Less) Provision for Tax
 |  | **xxx** |
|  |  |  |
|  |  |  |
| 1. **Other Non-Current Assets:**
 |  |  |
| * Miscellaneous Expenditure
 | xxx |  |
| * Preliminary Expenses
 | xxx |  |
| * Discount/Loss on Shares and Debentures
 | xxx |  |
| * Underwriting Commission and Brokerage
 | xxx | **xxx** |
|  |  |  |
| 1. **Current Investment:**
 |  |  |
| * Investment maturing within one year
 |  | **xxx** |
|  |  |  |
| 1. **Inventories:**
 |  |  |
| * Stock of Raw Materials
 | xxx |  |
| * Stock of Work in Progress
 | xxx |  |
| * Stock of Finished Goods
 | xxx |  |
| * Stock of Loose Tools
 | xxx | **xxx** |
|  |  |  |
| 1. **Trade Receivables:**
 |  |  |
| * Debtors
 | xxx |  |
| * Bills Receivable
 | xxx | **xxx** |
|  |  |  |
| 1. **Cash and Cash Equivalent:**
 |  |  |
| * Cash on Hand
 | xxx |  |
| * Cash at Bank
 | xxx |  |
| * Liquid Fund or Marketable Investment
 | xxx | **xxx** |
|  |  |  |
| 1. **Short Term Loans and Advances:**
 |  |  |
| * Prepaid Expenses
 | xxx |  |
| * Loans given to staff
 | xxx | **xxx** |
|  |  |  |
| 1. **Other Current Assets:**
 |  |  |
| * Interest Receivable on Investment
 | xxx |  |
| * Income Tax refund Due
 | xxx |  |
| * Rent/Commission Receivable
 | xxx | **xxx** |

**FORMAT OF PROFIT AND LOSS: PART- I OF REVISED SCHEDULE-III**

|  |  |  |
| --- | --- | --- |
| **Particulars** | **Notes**  | **Rs.** |
| 1. **Revenue From Operations**
 | **22** | **xxx** |
| 1. **Other Income**
 | **23** | **xxx** |
| 1. **Total Revenue (I+II)**
 |  | **xxx** |
| 1. **Expenses:**
2. Cost of Material Consumed
3. Purchases of Stock-in-Trade
4. Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade
5. Employee Benefits Expense
6. Finance Costs
7. Depreciation and Amortisation Expense
8. Other Expenses

**Total Expense** | **24****25****26****27****28** | xxx xxxxxxxxxxxxxxx**xxx** |
| 1. **Profit Before Exceptional and Extraordinary Items and Tax (III – IV)**
 |  | **xxx** |
| 1. **Exceptional Items**
 |  | **xxx** |
| 1. **Profit before Extraordinary Items and Tax (V-VI)**
 |  | **xxx** |
| 1. **Extraordinary Items**
 |  | **xxx** |
| 1. **Profit before Tax (VII-VIII)**
 |  | **xxx** |
| 1. **Tax Expenses:**
2. Current Tax
3. Deferred Tax
 |  | xxxxxx**xxx** |
| 1. **Profit/(Loss) for the period from continuing operations (IX-X)**
 |  | **xxx** |
| 1. **Profit/(Loss) from discontinuing operations**
 |  | **xxx** |
| 1. **Tax Expense of discontinuing operations**
 |  | **xxx** |
| 1. **Profit/(Loss) from Discontinuing operations (After Tax) (XII-XIII)**
 |  | **xxx** |
| 1. **Profit/(Loss) for the period (XI + XIV)**
 |  | **xxx** |
| 1. **Earnings per Equity Share:**
2. Basic
3. Diluted
 |  |  |