**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  xxx  xxx  xxx  xxx  xxx  **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 |  | xxx  xxx  **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 |  |  |