I. EQUITY AND LIABILITIES

1. Shareholders' Fund

a. Share Capital

i. Authorised
ii. Issued
iii. Subscribed & fully paid
iv. Subscribed & not fully paid
v. Par value of share
vi. Calls unpaid:
   - By directors
   - By officers
vii. Forfeited shares(amount originally paid up)
viii. Reconciliation of no. Of shares at the beginning and end of the period
ix. Details of shareholder holding more than 5 % share specifying no. Of shares held.
x. For 5 yrs. Preceding the date of current Balance Sheet, number & class of shares issued for other than cash, bonus share issued, buyback of shares.

b. Reserves & Surplus

i. Capital reserve
ii. Capital redemption reserve
iii. Securities premium reserve
iv. Debenture redemption reserve
v. Revaluation reserve
vi. Share option outstanding account
vii. Other reserves(specify nature, use, amount)
viii. Reserve representing earmarked investment to be termed as 'fund'
ix. Surplus: opening balance
   +/- current year surplus/ deficit
   - Appropriation for the year(i.e. dividend, bonus share, transfer to reserve etc.)

   Closing balance (may be +ve or –ve)

c. Money Received against share warrants

2. Share application money pending allotment

3. Non-Current liabilities

a. Long-term borrowings

i. Bonds / debentures
   Particulars of interest rate & redemption in descending order of maturity
ii. Term loan
   - From banks
   - From other parties
iii. Deferred payment liabilities
iv. Deposits
v. Loans and advances from related parties
vi. Long-term maturity of financial lease obligation
vii. Other loans and advances
viii. Borrowings further sub-classified as:

- Secured (with details of security)
- Unsecured

ix. Borrowing guaranteed by directors or others aggregate amount under each head to be disclosed

x. Period and amount of **continuing default** on Balance Sheet date of repayment of borrowing and interest to be stated separately for each case.

xi. Terms of repayment of each borrowings to be disclosed separately.(i.e. period of maturity from Balance Sheet date, number & amount of instalment due, rate of interest)

b. Deferred tax liabilities(Net)

c. Other long term liabilities

i. Trade payables (for goods purchased, services received, acceptances)
ii. Others (contractual & statutory obligations)
iii. Disclosure under section 22 MSMED Act, 2006 (delay payment)

d. Long-term provisions

i. Provisions for employee benefit
ii. Others

4. Current liabilities

a. Short-term borrowings

i. Loans repayable on demand:
   - From bank
   - From others

ii. Advance from related parties
iii. Deposits
iv. Other loans and advances
v. Borrowings further sub-classified as:
   - Secured (with details of security)
   - Unsecured

vi. Borrowing guaranteed by directors or others aggregate amount under each head to be disclosed

vii. Period and amount of **default** on Balance Sheet date of repayment of borrowing and interest to be stated separately for each case.

b. Trade Payables (for goods purchased, services received, acceptances)

c. Other current liabilities

i. Share application money received above Authorised Capital
ii. Share application money refundable.
iii. Calls in advance including interest accrued
iv. Current maturity of long-term borrowing
v. Interest accrued but not due on borrowing
vi. Interest accrued and due on borrowing
vii. Income received in advance
viii. Unpaid dividend
ix. Unpaid matured deposits / debenture along with interest
x. Current maturity of financial lease
xi. Other payables (eg. Statutory dues like Service Tax, VAT, Excise Duty)

d. Short-term provisions

i. Provision for employee benefit
ii. Others(e.g. provision for dividend, provision for tax etc.)

II. ASSETS

1. Non-current Assets

a. Fixed Assets

i. Tangible assets
ii. Intangible assets
iii. Capital work-in-progress
iv. Intangible assets under development

b. Non-current investment

i. Investment on property (land & building not occupied or used in operation)
ii. Investment in equity instrument
iii. Investment in preference share
iv. Investment in govt. Or trust securities
v. Investment in debenture / bond (debenture redeemed beyond 12 months)
vi. Investment in mutual fund
vii. Investment in partnership firm
viii. Other non-current investment
ix. Non-current investment is further classified as:
- Trade investment
- Other investments

x. Non-current investment to be valued at cost, if otherwise, basis of valuation to be disclosed

c. Deferred tax assets (Net)

d. Long-term loans and advances

i. Capital advances
ii. Security deposits
iii. Loans & advances to related parties (specifying details)
iv. Other loans and advances (specify nature, not realisable within next 12 months)
- Advance tax
- TDS credit receivable
- CENVAT credit receivable
- VAT credit receivable
- Prepaid expenses

v. Long-term loans and advances to be further sub-classified as:
- Secured and considered good
- Unsecured and considered good
- Doubtful

vi. Allowance for bad and doubtful loans & advance to be disclosed under relevant head
vii. Loans & advance due from directors and other officers to be disclosed separately.

e. Other non-current assets

i. Long-term trade receivables (goods sold, services rendered)

Long-term trade receivables to be further sub-classified as:
- Secured and considered good
- Unsecured and considered good
- Doubtful

ii. Others (specify)
- Interest accrued on trade receivable
- Unamortised expenses (e.g. share issue expense, ancillary borrowing cost, premium / discount on borrowing etc. amortised after 12 months)

- Deposit with bank with more than 12 months maturity

iii. Allowance for bad and doubtful debt to be disclosed under relevant head
iv. Debts due from directors and other officers to be disclosed separately.

2. Current assets

a. Current investments

i. Inv in equity
ii. Inv in preference shares
iii. Inv in govt and trust securities
iv. Inv in Debentures/bonds redeemed within 12 months
v. Inv in mutual fund
vi. Inv in partnership
vii. Other investment (specify)
viii. No need to sub classify trade and other investment

b. Inventories

i. Raw material
ii. WIP
iii. Finished goods
iv. Stock-in-trade(trading goods)
v. Loose tools
vi. Stores and spares
vii. Others
viii. Goods in transit to be disclosed in relevant sub-head.
ix. Mode of valuation to be stated

c. Trade receivables

i. Trade receivables to be further sub-classified as:
   - Secured and considered good
   - Unsecured and considered good
   - Doubtful

ii. Aggregate amount of Trade Receivables outstanding for a period exceeding 6 months from the date they are due for payment should be separately stated
iii. Debts due from directors and other officers to be disclosed separately.
iv. Allowance for bad and doubtful debt to be disclosed under relevant head

d. Cash and bank balances

i. Cash & cash equivalent (maturity <= 3 months)
   - Balance with bank(specify earmarked balance e.g. unpaid dividend)
   - Cheque & draft in hand
   - Cash in hand

ii. Other bank balances
   - Balance in bank held as margin money, security against borrowing, guarantee etc.
   - Bank deposit with less than 12 months maturity.

e. Short-term loans and advances

i. Loans and advances to related parties
ii. Others (specify, realisable within 12 months)
   - Advance tax
   - TDS credit receivable
   - CENVAT credit receivable
   - VAT credit receivable
   - Prepaid expenses

iii. Short-term loans and advances to be further sub-classified as:
   - Secured and considered good

        - Unsecured and considered good
        - Doubtful

    iv. Allowance for bad and doubtful loans & advance to be disclosed under relevant head

    viii. Debts due from directors and other officers to be disclosed separately.

f. Other current assets (residual current assets, specify)

g. Contingent liabilities and commitments

i. Contingent Liabilities
   - Claim against company not acknowledged as debt
   - Guarantee (not guarantee given to bank for repayment of debt/ performing obligation)
   - Other money for which the company is contingently liable.

ii. Commitments
   - Estimated amount of contracts remaining to be executed on capital account and not provided for
   - Uncalled liability on shares and other investments partly paid
   - Other commitments (specify nature).

STATEMENT OF PROFIT AND LOSS

I. **Revenue from operation**
   a. **Sale of product (on face of PL)**
   b. **Sale of service (on face of PL)**
   c. **Other operating revenue (on face of PL)**
   d. **Less: excise duty (on face of PL)**
II. **Other income**
   a. Interest income (non-finance company)
   b. Dividend income
   c. Net gain on sale of investment (current & non-current disclosed separately)
   d. Other non-operating income (net of expenses)
   e. Foreign exchange gain
III. **Total revenue (I+II)**
IV. **Expenses**
   a. **Cost of material consumed (raw material, semi-finished goods purchased, packing material, other materials consumed)**
   b. **Purchase of stock in trade**
   c. **Change in inventories of finished goods, WIP, stock in trade**
   d. **Employee benefit expense**
      i. Salaries and wages
      ii. Contribution to provident fund and other funds (e.g. gratuity fund)
      iii. Expense on ESOP and ESPP
      iv. Staff welfare expense
   e. **Finance costs**
      i. Interest expense (including interest on shortfall of advance tax)
      ii. Other borrowing cost (e.g. commitment charge, processing charge, amortisation of ancillary borrowing cost etc.)
   f. **Depreciation & amortisation expense (on fixed asset & intangible assets)**
   g. **Other expenses**
      i. Consumption of stores and spares
      ii. Power and fuel
      iii. Rent
      iv. Repairs to building
      v. Repairs to machinery
      vi. Insurance
      vii. Rates and taxes (includes wealth tax)
      viii. Miscellaneous expenses
      ix. Net loss on sale of investment (current & non-current disclosed separately)
      x. Penalty charged by authorities and funds.
      xi. Auditor's remuneration
         - Auditor
         - For taxation matters
         - For company matters
         - For management services
         - For other services
         - For reimbursement of expenses

   Total Expenses
V. **Profit before exceptional and extraordinary item and tax (III-IV)**
VI. **Exceptional Items (from ordinary activity of such nature & amount requiring separate disclosure in notes)**
VII. **Profit before extraordinary item and tax (V-VI)**

VIII. Extraordinary items (non-regular income / expense requiring separate disclosure in notes e.g. Prior period items)

IX. Profit before tax (VII-VIII)

X. Tax expense:

- **a. Current tax**

  Disclosure for MAT

Current tax (MAT)	xx
Less: MAT credit entitlement	xx
Net Current Tax	xx

- **b. Short / (Excess) provision for tax of earlier period**
- **c. Deferred tax**

XI. Profit / loss from continuing operation (IX-X)

XII. Profit / loss from discontinuing operations

XIII. Tax expense of discontuning operation

XIV. Profit / loss from discontuning operation (after tax)(XII-XIII)

XV. Profit / loss for the period (XI+XV)

XVI. Earning per equity share

- **a. Basic**
- **b. Diluted**

ADDITIONAL DISCLOSURE BY WAY OF NOTES

1. Relating to inventory

Manufacturing Company

Particulars	**Consumption**	
	Current Year	**Previous year**
Raw Materials		
RM 1	xx	yy
RM 2	xx	yy
Others	xx	yy
Total	**XX**	**YY**

Particulars	**Purchase**	
	Current Year	**Previous Year**
Goods purchased (for trading)		
Traded item 1	xx	yy
Traded item 2	xx	yy
Others	xx	yy
Total	**XX**	**YY**

Particulars	**Sales value**		**Closing Inventory**	**Opening Inventory**
	Current year	**Previous Year**		
Manufactured Goods				
Finished goods 1	Xx	Yy	Xx	Xx
Finished goods 2	Xx	Yy	Xx	Xx
Others	Xx	Yy	Xx	Xx
Total	**XX**	**YY**	**XX**	**YY**
Traded goods				
Traded goods A	Xx	Yy	Xx	Xx
Traded goods B	Xx	Yy	Xx	Xx
Others	Xx	Yy	Xx	Xx
Total	**XX**	**YY**	**XX**	**XX**

Particulars	**WIP**	
	Current year	**Previous Year**
Goods A WIP	Xx	Yy
Goods B WIP	Xx	Yy
Others	Xx	Yy
Total	**XX**	**YY**

Trading Company

Particulars	**Purchase**		**Sales**	
Traded goods	**Current year**	**Previous year**	**Current year**	**Previous year**
Traded goods A	Xx	Yy	Xx	Yy
Traded goods B	Xx	Yy	Xx	Yy
Others	Xx	Yy	Xx	Yy
Total	**XX**	**YY**	**XX**	**YY**

Service Company

Particulars	Amount	
	Current year	**Previous Year**
Service Rendered		
Service A	Xx	Yy
Service B	Xx	Yy
Others	Xx	Yy
Total	**XX**	**YY**