

Vertical Format of Balance Sheet with notes:

Name of the company: \_\_\_\_\_

Balance Sheet as on \_\_\_\_\_

Particulars	Note No.	Amount (Rs)
<b>I. EQUITY AND LIABILITIES</b>		
(1) Shareholder's funds:		
(a) Share capital	1	xxx
(b) Reserves and surplus	2	xxx
(c) Money received against share warrant		xxx
(2) Share application money pending allotment		xxx
(3) Non Current liabilities:		
(a) Long-term borrowings	3	xxx
(b) Deferred tax liabilities		xxx
(c) Other long term liabilities	4	xxx
(d) Long-term provisions	5	xxx
(4) Current liabilities		
(a) Short-term borrowings	6	xxx
(b) Trade payables	7	xxx
(c) Other current liabilities	8	xxx
(d) Short-term provisions	9	xxx
Total		<b>xxx</b>
<b>II ASSETS</b>		
(1) Non-current assets		
(a) Fixed assets		
(i) Tangible assets	10	xxx
(ii) Intangible assets	11	xxx
(iii) Capital work-in-progress		xxx
(iv) Intangible assets under development		xxx
(b) Non-current investments	12	xxx
(c) Deferred tax assets (net)		xxx
(d) Long-term loans and advances	13	xxx
(e) Other non-current assets	14	xxx
(2) Current assets		
(a) Current Investments	15	xxx
(b) Inventories	16	xxx

(c) Trade Receivables	17	xxx
(d) Cash and cash equivalents	18	xxx
(e) Short-term loans and advances	19	xxx
(f) Other current assets	20	xxx

Vertical format of Profit & Loss Account with notes:

Name of the company: \_\_\_\_\_

Profit – loss statement for the year ended on \_\_\_\_\_

	Particulars	Note No.	Amount (Rs)
I	Revenue from operations (gross)	21	xxx
II	Other income	22	<u>xxx</u>
III	Total revenue (I + II)		<b>xxx</b>
IV	Expenses		
	(a) Cost of materials purchased	23	xxx
	(b) Purchases of stock-in-trade	24	xxx
	(c) Change in inventories of finished goods, work-in-progress and stock in trade	25	xxx
	(d) Employee benefit expense	26	xxx
	(e) Finance costs	27	xxx
	(f) Depreciation and amortization expense	28	xxx
	(g) Other expenses	29	<u>xxx</u>
	Total expenses		<b>xxx</b>
V	Profit before exceptional items and extraordinary items and tax (III – IV)		xxx
VI	Exceptional items and extraordinary items		Xxx
VII	Profit before tax (V-VI)		
VIII	Provision for tax		Xxx
IX	Profit after tax (V – VI)		<b>Xxx</b>

Notes to Accounts:

1. Share capital

Particulars	Amount(Rs)
Authorised capital .... Shares of Rs.... Each	
Issued capital .... Shares of Rs... each	
Subscribed capital ...shares of Rs...each	
Paid up capital ... shares of Rs... each	
Less: Calls in arrears	
Add: Forfeited shares	
Total	

2. Reserve and Surplus

Particulars	Amount(Rs)
Capital Reserve	
Capital Redemption Reserve	
Securities premium	
Debenture Redemption Reserve	
Revaluation Reserve	
General Reserve	
Other reserves	
Profit and Loss Account (Cr. Balance)	
Profit for the current year (-) Appropriations of current year	
Less. Profit and Loss Account (Dr. balance)	
Total	

3. Long term borrowings

Particulars	Amount(Rs)
Bonds/ Debentures	
Term loans from Banks	
Term loans from other parties	
Other loans and advances	
Public deposits	
Total	

#### 4. Other long term liabilities

Particulars	Amount(Rs)
Trade payables to be settled after 12 months	
Premium on redemption of debentures	
Premium on redemption on preference shares	
Others	
Total	

#### 5. Long term provisions

Particulars	Amount(Rs)
Provident fund	
Pension fund	
Provision for gratuity	
Workers profit sharing fund	
Provision for employee benefits to be settled after 12 months	
Total	

#### 6. Short term borrowings

Particulars	Amount(Rs)
Loans repayable on demand from banks	
Bank Overdraft	
Loans repayable on demand from other parties	
Other Loan and Advances	
Total	

#### 7. Trade payables

Particulars	Amount(Rs)
Sundry Creditors	
Bills payable	
Total	

#### 8. Other current liabilities

Particulars	Amount(Rs)
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Interest accrued and due but not paid	
Income received in advance	
Unpaid dividends	
Other payables	
Outstanding expenses	
Calls in advance	
Advance received from customers	
<b>Total</b>	

9. Short term provisions

Particulars	Amount(Rs)
Provision for employee benefit	
Provision for income tax	
Provision for Dividend Distribution Tax	
Provision for Equity Dividend	
Provision for Preference Dividend	
<b>Total</b>	

10. Tangible assets

Particulars	Amount(Rs)
Land	
Building	
Plant & Equipment	
Furniture & Fixtures	
Office Equipments	
Vehicles	
Other assets	
Less. Depreciation	
<b>Total</b>	

11. Intangible assets

Particulars	Amount(Rs)
Goodwill	
Trademarks	
Computer software	
Copyrights	

Patents	
Intellectual Property rights	
Design	
Licenses, Franchise	
Total	

## 12. Non-current Investments

Particulars	Amount(Rs)
Investment in property	
Investment in Equity Instruments	
Investment in Preference Shares	
Investment in Government or Trust Securities	
Investment in Debentures or Bonds	
Investment in Mutual Funds	
Total	

## 13. Long term Loans and Advances

Particulars	Amount(Rs)
Capital Advances	
Security deposits	
Loans and advances to related parties	
Telephone deposit	
Electricity deposit	
Total	

## 14. Other non-current assets

Particulars	Amount(Rs)
Discount/ Loss on issue of debentures	
Amalgamation Adjustment A/c	
Advertisement Suspense A/c	
Discount on issue of shares	
Preliminary expenses	
Debenture Discount	
Total	

### 15. Current Investments

Particulars	Amount(Rs)
Investments in Equity Instruments	
Investment in Preference Shares	
Investment in Government or Trust Securities	
Investment in Debentures or Bonds	
Investment in Mutual Funds	
Investment in Partnership firms	
Total	

### 16. Inventories

Particulars	Amount(Rs)
Raw Materials	
Work in progress	
Finished goods	
Stock in Trade	
Stores and spares	
Loose Tools	
Consumable stores	
Goods in transit	
Total	

### 17. Trade Receivables

Particulars	Amount(Rs)
Sundry Debtors	
Less: Provision for doubtful debts	
Bills Receivables	
Total	

### 18. Cash and Cash Equivalents

Particulars	Amount(Rs)
Bank Balance	
Cheques/Drafts on hand	
Cash Balance	

Total	
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19. Short term loans and advances

Particulars	Amount(Rs)
Loans and advances to Related parties	
Advance to suppliers	
Others	
Total	

20. Other current assets

Particulars	Amount(Rs)
Prepaid expenses	
Income due but not received	
Advertisement Campaign Expenditure (to be written off during the next 12 months)	
Debenture Discount (to be written off during the next 12 months)	
Research and Development Expenditure (to be written off during the next 12 months)	
Others	
Total	

21. Revenue from operations

Particulars	Amount(Rs)
Sale of products	
Sale of services	
Revenue from other operating activities	
Less: Sales return	
Total	

22. Other incomes

Particulars	Amount(Rs)
Interest and Dividend received	

Bad debts recovered	
Profit on sale of assets	
Profit on sale of investments	
Total	

### 23. Cost of materials consumed

Particulars	Amount(Rs)
Opening stock of materials	
Purchases of materials	
Less: Purchase return of materials	
Less: Closing stock of materials	
Total	

### 25. Change in inventories

Particulars	Amount(Rs)
Opening Stock	
Less: Closing stock	
Total	

### 26. Employee benefit expenses

Particulars	Amount(Rs)
Salary	
Bonus, Commission	
Contribution to Provident Fund	
Total	

### 27. Finance Cost

Particulars	Amount(Rs)
Interest on Bond or Debenture	
Interest on loan or public deposit	
Interest on bank overdraft	
Interest on short term loan	
Total	

## 28. Depreciation and Amortisation

Particulars	Amount(Rs)
Depreciation on fixed assets Goodwill, Patents, Trademark etc. written off Debenture discount written off Advertisement Campaign expenses written off Research and Development expenditure written off	
Total	

## 29. Other expenses

Particulars	Amount(Rs)
Power and fuel Postage, Stationery Repairs to building/machinery Insurance Rent Rates and taxes Audit fees Office and administrative expenses Sales expenses Bad debt written off Miscellaneous expenses	
Total	