

Balance Sheet of XYZ Ltd. / www.commercetuition.in (Pradip sir 9836022702)

As at 31st March 2025

(₹ in '000)

Particulars	Note No.	Current Year	Previous Year
I. EQUITY AND LIABILITIES			
1. Shareholders' Funds			
(a) Share Capital	1	XXXX	XXXX
(b) Reserves & Surplus	2	XXXX	XXXX
(c) Money received against share warrants	-	-	-
2. Share Application Money Pending Allotment		XXXX	XXXX
3. Non-Current Liabilities			
(a) Long-term Borrowings	3	XXXX	XXXX
(b) Deferred Tax Liabilities (Net)	4	XXXX	XXXX
(c) Other Long-term Liabilities	5	XXXX	XXXX
(d) Long-term Provisions	6	XXXX	XXXX
4. Current Liabilities			
(a) Short-term Borrowings	7	XXXX	XXXX
(b) Trade Payables	8	XXXX	XXXX
(c) Other Current Liabilities	9	XXXX	XXXX
(d) Short-term Provisions	10	XXXX	XXXX
TOTAL		XXXX	XXXX
II. ASSETS			
1. Non-Current Assets			
(a) Property, Plant & Equipment	11	XXXX	XXXX
(b) Intangible Assets	12	XXXX	XXXX
(c) Capital Work-in-Progress	13	XXXX	XXXX
(d) Intangible	14	XXXX	XXXX

Assets under Development			
(e) Non-Current Investments	15	XXXX	XXXX
(f) Deferred Tax Assets (Net)	16	XXXX	XXXX
(g) Long-term Loans & Advances	17	XXXX	XXXX
(h) Other Non-Current Assets	18	XXXX	XXXX
2. Current Assets			
(a) Current Investments	19	XXXX	XXXX
(b) Inventories	20	XXXX	XXXX
(c) Trade Receivables	21	XXXX	XXXX
(d) Cash & Cash Equivalents	22	XXXX	XXXX
(e) Short-term Loans & Advances	23	XXXX	XXXX
(f) Other Current Assets	24	XXXX	XXXX
TOTAL		XXXX	XXXX



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ACCOUNTING & FINANCIAL ACCOUNTING



Notes to Accounts

Note 1: Share Capital

Particulars	Current Year	Previous Year
Authorised Capital	XXXX	XXXX
Issued Capital	XXXX	XXXX
Subscribed & Paid-up Capital	XXXX	XXXX
Par Value per Share	₹10	₹10
Reconciliation of Shares Outstanding	Given Below	Given Below
Shareholders holding >5%	List	List

Note 2: Reserves & Surplus

Particulars	Current Year	Previous Year
Capital Reserve	XXXX	XXXX
Securities Premium Reserve	XXXX	XXXX
Debenture Redemption Reserve	XXXX	XXXX
General Reserve	XXXX	XXXX
Surplus (P&L A/c)	XXXX	XXXX
Total	XXXX	XXXX

Note 3: Long-term Borrowings

Particulars	Current Year	Previous Year
Bonds/Debentures	XXXX	XXXX
Term Loans from Banks	XXXX	XXXX
Term Loans from Other Parties	XXXX	XXXX
Deferred Payment Liabilities	XXXX	XXXX
Total	XXXX	XXXX

Note 4: Deferred Tax Liabilities (Net)

Particulars	Current Year	Previous Year
Depreciation Timing Difference	XXXX	XXXX
Others	XXXX	XXXX
Total	XXXX	XXXX

Note 5: Other Long-term Liabilities

Particulars	Current Year	Previous Year
Trade Payables	XXXX	XXXX
Others	XXXX	XXXX

Note 6: Long-term Provisions

Particulars	Current Year	Previous Year
Provision for Employee Benefits	XXXX	XXXX
Others	XXXX	XXXX

Note 7: Short-term Borrowings

Particulars	Current Year	Previous Year
Loans repayable on demand from Banks	XXXX	XXXX
Loans repayable on demand from Others	XXXX	XXXX
Total	XXXX	XXXX

Note 8: Trade Payables

Particulars	Current Year	Previous Year
Micro & Small Enterprises	XXXX	XXXX
Others	XXXX	XXXX
Total	XXXX	XXXX

Note 9: Other Current Liabilities

Particulars	Current Year	Previous Year
Current Maturities of Long-term Debt	XXXX	XXXX
Interest Accrued but not due	XXXX	XXXX
Others	XXXX	XXXX

Note 10: Short-term Provisions

Particulars	Current Year	Previous Year
Provision for Tax	XXXX	XXXX
Proposed Dividend	XXXX	XXXX
Provision for Expenses	XXXX	XXXX

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Note 11: Property, Plant & Equipment

Particulars	Current Year	Previous Year
Land	XXXX	XXXX
Buildings	XXXX	XXXX
Plant & Machinery	XXXX	XXXX
Furniture & Fixtures	XXXX	XXXX
Vehicles	XXXX	XXXX

Note 12: Intangible Assets

Particulars	Current Year	Previous Year
Goodwill	XXXX	XXXX
Patents	XXXX	XXXX
Software	XXXX	XXXX

Note 20: Inventories

Particulars	Current Year	Previous Year
Raw Materials	XXXX	XXXX
Work-in-Progress	XXXX	XXXX
Finished Goods	XXXX	XXXX
Stores & Spares	XXXX	XXXX

Note 21: Trade Receivables

Particulars	Current Year	Previous Year
Debts Outstanding > 6 months	XXXX	XXXX
Other Debts	XXXX	XXXX

Note 22: Cash & Cash Equivalents

Particulars	Current Year	Previous Year
Cash on Hand	XXXX	XXXX
Balances with Banks	XXXX	XXXX
Cheques/Drafts on Hand	XXXX	XXXX

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