

Balance Sheet Format as per Schedule III (Division I)

Companies Act, 2013, Schedule III, Part I, as amended up to G.S.R. 207(E) dated 24 March 2021. Name of the Company: _____ · Balance Sheet as at _____ · (Rupees in _____)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital			
(b) Reserves and surplus			
(c) Money received against share warrants			
(2) Share application money pending allotment			
(3) Non-current liabilities			
(a) Long-term borrowings			
(b) Deferred tax liabilities (Net)			
(c) Other Long-term liabilities			
(d) Long-term provisions			
(4) Current liabilities			
(a) Short-term borrowings			
(b) Trade payables			
(A) total outstanding dues of micro enterprises and small enterprises			
(B) total outstanding dues of creditors other than micro enterprises and small enterprises			
(c) Other current liabilities			
(d) Short-term provisions			
TOTAL			
II. ASSETS			
Non-current assets			
(1) (a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment			
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments			
(c) Deferred tax assets (net)			
(d) Long-term loans and advances			
(e) Other non-current assets			
(2) Current assets			
(a) Current investments			
(b) Inventories			
(c) Trade receivables			
(d) Cash and cash equivalents			
(e) Short-term loans and advances			
(f) Other current assets			
TOTAL			

Worked example: Example Traders Private Limited

Illustrative figures, ₹ in thousands. Balance Sheet as at 31 March 2026.

Particulars	Note	As at 31 March 2026	As at 31 March 2025
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	2	1,000	1,000
(b) Reserves and surplus	3	1,460	1,120
(c) Money received against share warrants		–	–
(2) Share application money pending allotment		–	–
(3) Non-current liabilities			
(a) Long-term borrowings	4	900	1,200
(b) Deferred tax liabilities (Net)		40	30
(c) Other Long-term liabilities		–	–
(d) Long-term provisions	5	85	70
(4) Current liabilities			
(a) Short-term borrowings	6	750	600
(b) Trade payables	7		
(A) total outstanding dues of micro enterprises and small enterprises		180	150
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		520	480
(c) Other current liabilities	8	210	190
(d) Short-term provisions		95	80
TOTAL		5,240	4,920
II. ASSETS			
Non-current assets			
(1) (a) Property, Plant and Equipment and Intangible assets	9		
(i) Property, Plant and Equipment		1,650	1,780
(ii) Intangible assets		60	75
(iii) Capital work-in-progress		120	–
(iv) Intangible assets under development		–	–
(b) Non-current investments		200	200
(c) Deferred tax assets (net)		–	–
(d) Long-term loans and advances	10	110	100
(e) Other non-current assets		–	–
(2) Current assets			
(a) Current investments		–	–
(b) Inventories	11	1,240	1,050
(c) Trade receivables	12	1,180	1,020
(d) Cash and cash equivalents	13	420	460
(e) Short-term loans and advances		150	130
(f) Other current assets		110	105
TOTAL		5,240	4,920

Selected notes to the example

Shareholding of promoters

Promoter name	No. of shares	% of total shares	% change during the year
Promoter A	60,000	60%	Nil
Promoter B	25,000	25%	Nil

Short-term borrowings (Note 6)

Short-term borrowings (Note 6)	31 March 2026	31 March 2025
Cash credit from bank (secured against inventories and receivables)	450	300
Current maturities of long-term borrowings	300	300
Total	750	600

Trade payables ageing (Note 7)

Particulars	Less than 1 year	1–2 years	2–3 years	More than 3 years	Total
(i) MSME	180	–	–	–	180
(ii) Others	470	50	–	–	520
(iii) Disputed dues – MSME	–	–	–	–	–
(iv) Disputed dues – Others	–	–	–	–	–

Trade receivables ageing (Note 12)

Particulars	Less than 6 months	6 months – 1 year	1–2 years	2–3 years	More than 3 years	Total
(i) Undisputed – considered good	1,010	120	50	–	–	1,180
(ii) Undisputed – considered doubtful	–	–	–	–	–	–
(iii) Disputed – considered good	–	–	–	–	–	–
(iv) Disputed – considered doubtful	–	–	–	–	–	–

Ratios

Ratio	Numerator	Denominator	31 March 2026	31 March 2025
Current ratio	Current assets (3,100)	Current liabilities (1,755)	1.77	1.84
Debt-equity ratio	Total borrowings (1,650)	Shareholders' funds (2,460)	0.67	0.85

Horizontal (T-form) balance sheet: sole trader

Balance Sheet of Riya Garments as at 31 March 2026 (illustrative figures, ₹)

Liabilities	Amount (₹)	Assets	Amount (₹)
Capital		Fixed assets	
Opening balance	5,00,000	Machinery	3,00,000
Add: Net profit	1,20,000	Furniture	1,50,000
Less: Drawings	(60,000)		
	5,60,000		
Long-term liabilities		Current assets	
Bank loan (repayable after 3 years)	2,00,000	Stock	2,10,000
Current liabilities		Sundry debtors	1,40,000
Sundry creditors	1,10,000	Prepaid insurance	5,000
Outstanding rent	15,000	Cash at bank	70,000
		Cash in hand	10,000
Total	8,85,000	Total	8,85,000