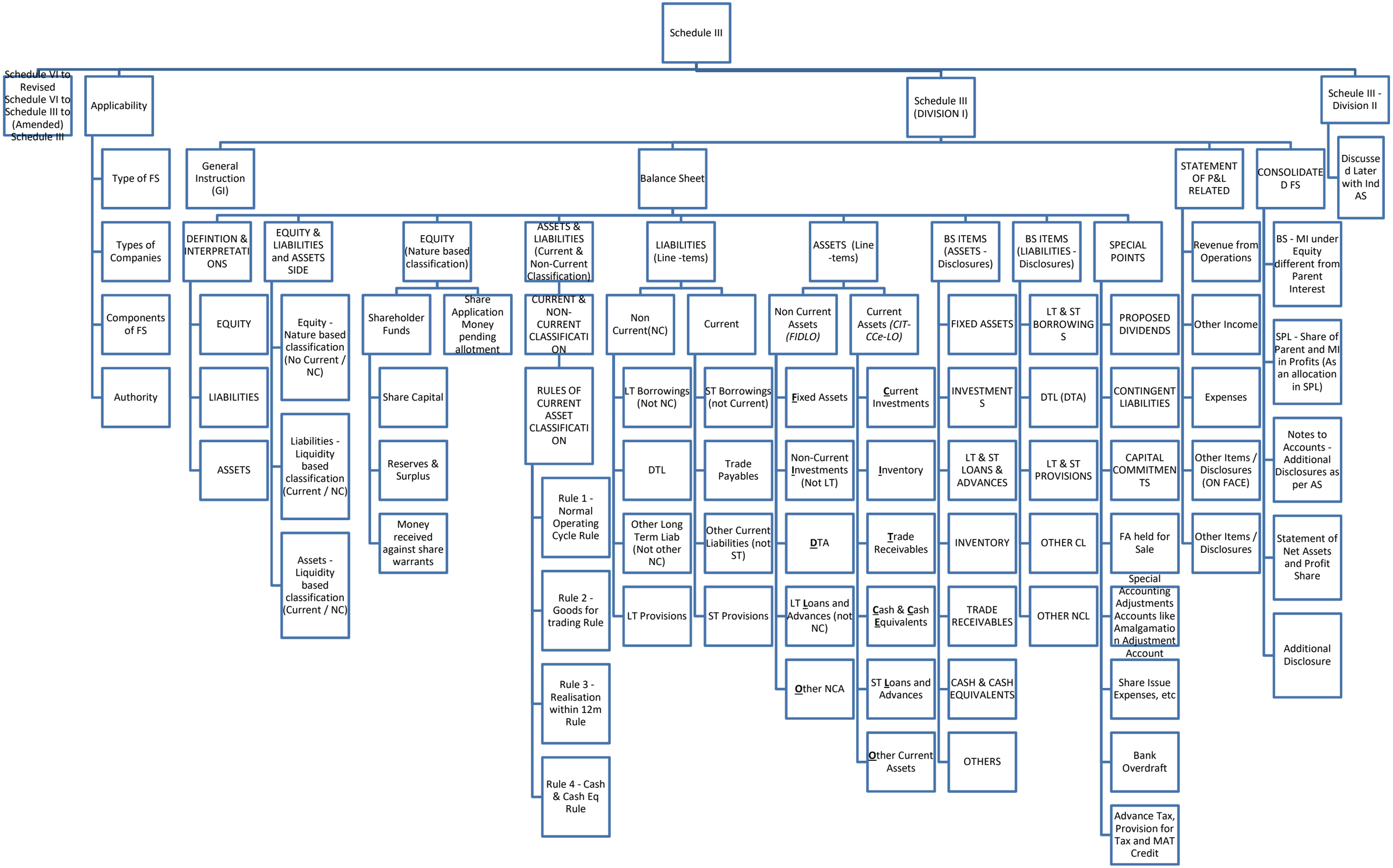
Schedule III
Schedule VI to Revised Schedule VI to Schedule III to (Amended) Schedule III
Applicability
Type of FS
Types of Companies
Components of FS
Authority
Schedule III (DIVISION I)
General Instruction (GI)
Balance Sheet
DEFINTION & INTERPRETATIONS
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LIABILITIES
ASSETS
EQUITY & LIABILITIES and ASSETS SIDE
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Liabilities - Liquidity based classification (Current / NC)
Assets - Liquidity based classification (Current / NC)
EQUITY (Nature based classification)
Shareholder Funds
Share Capital
Reserves & Surplus
Money received against share warrants
Share Application Money pending allotment
ASSETS & LIABILITIES (Current & Non-Current Classification)
CURRENT & NON-CURRENT CLASSIFICATION
RULES OF CURRENT ASSET CLASSIFICATION
Rule 1 - Normal Operating Cycle Rule
Rule 2 - Goods for trading Rule
Rule 3 - Realisation within 12m Rule
Rule 4 - Cash & Cash Eq Rule
LIABILITIES (Line -tems)
Non Current(NC)
LT Borrowings (Not NC)
DTL
Other Long Term Liab (Not other NC)
LT Provisions
Current
ST Borrowings (not Current)
Trade Payables
Other Current Liabilities (not ST)
ST Provisions
ASSETS (Line -tems)
Non Current Assets (FIDLO)
Fixed Assets
Non-Current Investments (Not LT)
DTA
LT Loans and Advances (not NC)
Other NCA
Current Assets (CIT-CCe-LO)
Current Investments
Inventory
Trade Receivables
Cash & Cash Equivalents
ST Loans and Advances
Other Current Assets
BS ITEMS (ASSETS - Disclosures)
FIXED ASSETS
INVESTMENTS
LT & ST LOANS & ADVANCES
INVENTORY
TRADE RECEIVABLES
CASH & CASH EQUIVALENTS
OTHERS
BS ITEMS (LIABILITIES - Disclosures)
LT & ST BORROWINGS
DTL (DTA)
LT & ST PROVISIONS
OTHER CL
OTHER NCL
SPECIAL POINTS
PROPOSED DIVIDENDS
CONTINGENT LIABILITIES
CAPITAL COMMITMENTS
FA held for Sale
Special Accounting Adjustments Accounts like Amalgamation Adjustment Account
Share Issue Expenses, etc
Bank Overdraft
Advance Tax, Provision for Tax and MAT Credit
STATEMENT OF P&L RELATED
Revenue from Operations
Other Income
Expenses
Other Items / Disclosures (ON FACE)
Other Items / Disclosures
CONSOLIDATED FS
BS - MI under Equity different from Parent Interest
SPL - Share of Parent and MI in Profits (As an allocation in SPL)
Notes to Accounts - Additional Disclosures as per AS
Statement of Net Assets and Profit Share
Additional Disclosure
Scheule III - Division II
Discussed Later with Ind AS