

Comparison of Schedule III of Companies Act 2013, Division I, Division II and Division III

A. General Instructions for preparation of Financial Statements of a Company

Schedule III Part I under AS (Division 1)	Schedule III Part I under Ind AS (Division 2)												
<p>1. Where compliance with the requirements of the Act including Accounting Standards as applicable to the companies require any change in treatment or disclosure including addition, amendment, substitution or deletion in the head or sub-head or any changes, inter se, in the financial statements or statements forming part thereof, the same shall be made and the requirements of this Schedule shall stand modified accordingly.</p> <p>2. The disclosure requirements specified in this Schedule are in addition to and not in substitution of the disclosure requirements specified in the Accounting Standards prescribed under the Companies Act 2013. Additional disclosures specified in the Accounting Standards shall be made in the notes to accounts or by way of additional statement unless required to be disclosed on the face of the Financial Statements. Similarly, all other disclosures as required by the Companies Act shall be made in the notes to accounts in addition to the requirements set out in this schedule.</p> <p>3. (i) Notes to Accounts shall contain information in addition to that presented in the Financial Statements and shall provide where required (a) narrative descriptions or disaggregation of items recognised in those statements; and (b) information about items that do not qualify for recognition in those statements. (ii) Each item on the face of the Balance Sheet and Statement of Profit and Loss shall be cross-referenced to any related information in the notes to accounts. In preparing the financial statements including the notes to accounts, a balance shall be maintained between excessive detail that may not assist users of financial statements and not providing important information as a result of too much aggregation.</p> <p>4. (i) Depending upon the total income of the company, the figures appearing in the Financial Statements shall be rounded off as given below:</p> <table border="1"> <thead> <tr> <th>Turnover</th> <th>Rounding off</th> </tr> </thead> <tbody> <tr> <td>(a) less than hundred crore rupees</td> <td>To the nearest hundreds, thousands, lakhs or millions or decimals thereof</td> </tr> <tr> <td>(b) one hundred crore rupees or more</td> <td>To the nearest lakhs, millions or crores or decimals thereof</td> </tr> </tbody> </table> <p>(ii) Once a unit of measurement is used, it shall be used uniformly in the Financial Statements.</p> <p>5. Except in the case of the first Financial Statements laid before the company (after its incorporation) the corresponding amounts (comparatives) for the immediately preceding reporting period for all items shown in the financial statements including notes shall also be given.</p> <p>6. For the purpose of this Schedule, the terms used herein shall be as per the applicable Accounting Standards.</p>	Turnover	Rounding off	(a) less than hundred crore rupees	To the nearest hundreds, thousands, lakhs or millions or decimals thereof	(b) one hundred crore rupees or more	To the nearest lakhs, millions or crores or decimals thereof	<p>1. Every company to which Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules 2015 apply, shall prepare its financial statements in accordance with this Schedule or as near thereto as circumstances admit.</p> <p>2. Where compliance with the requirements of the Act including Indian Accounting Standards (except the option of presenting assets and liabilities in the order of liquidity as provided by the relevant Ind AS) as applicable to the companies require any change in treatment or disclosure including addition, amendment, substitution or deletion in the head / sub-head or any changes <i>inter se</i>, in the financial statements or statements forming part thereof, the same shall be made and the requirements of this Schedule shall stand modified accordingly.</p> <p>3. The disclosure requirements specified in this Schedule are in addition to and not in substitution of the disclosure requirements specified in the Indian Accounting Standards. Additional disclosures specified in the Indian Accounting Standards shall be made in the Notes or by way of additional statement(s) unless required to be disclosed on the face of the Financial Statements. Similarly, all other disclosures as required by the Companies Act shall be made in the Notes in addition to the requirements set out in this Schedule.</p> <p>4. (i) Notes shall contain information in addition to that presented in the Financial Statements and shall provide where required (a) narrative descriptions or disaggregation of items recognised in those statements and (b) information about items that do not qualify for recognition in those statements. (ii) Each item on the face of the Balance Sheet, Statement of Changes in Equity and Statement of Profit and Loss shall be cross-referenced to any related information in the Notes. In preparing the Financial Statements including the Notes, a balance shall be maintained between providing excessive detail that may not assist users of Financial Statements and not providing important information as a result of too much aggregation.</p> <p>5. Depending upon the turnover of the company, the figures appearing in the Financial Statements may be rounded off as below:</p> <table border="1"> <thead> <tr> <th>Turnover</th> <th>Rounding off</th> </tr> </thead> <tbody> <tr> <td>(i) less than one hundred crore rupees</td> <td>To the nearest hundreds, thousands, lakhs or millions, or decimals thereof.</td> </tr> <tr> <td>(ii) one hundred crore rupees or more</td> <td>To the nearest, lakhs, millions or crores, or decimals thereof.</td> </tr> </tbody> </table> <p>Once a unit of measurement is used, it should be used uniformly in the Financial Statements.</p> <p>6. Financial Statements shall contain the corresponding amounts (comparatives) for the immediately preceding reporting period for all items shown in the Financial Statements including Notes except in the</p>	Turnover	Rounding off	(i) less than one hundred crore rupees	To the nearest hundreds, thousands, lakhs or millions, or decimals thereof.	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Schedule III Part I under AS (Division 1)	Schedule III Part I under Ind AS (Division 2)
<p>Note: The Schedule sets out minimum requirements for disclosure on the face of the Balance Sheet and the Statement of Profit and Loss (hereinafter referred to as “Financial Statements” for the purposes of this Schedule) and Notes, Line items, sub-line items and sub-totals shall be presented as an addition or substitution on the face of the Financial Statements when such presentation is relevant to an understanding of the company’s financial position or performance or to cater to industry / sector-specific disclosure requirements or when required for compliance with the amendments to the Companies Act or under the Accounting Standards.</p>	<p>case of first Financial Statements laid before the company after incorporation.</p> <p>7. Financial Statements shall disclose all ‘material’ items, i.e., the items if they could, individually or collectively, influence the economic decisions that users make on the basis of the financial statements. Materiality depends on the size and nature of the item judged in the particular circumstances.</p> <p>8. For the purpose of this Schedule, the terms used herein shall be as per the Indian Accounting Standards.</p> <p>9. Where any Act or Regulation requires specific disclosures to be made in the standalone financial statements of a company, the said disclosures shall be made in addition to those required under this Schedule.</p> <p>Note: This Schedule sets out the minimum requirements for disclosure on the face of the Financial Statements, i.e., Balance Sheet, Statement of Changes in Equity for the period, the Statement of Profit and Loss for the period (The term ‘Statement of Profit and Loss’ has the same meaning as ‘Profit and Loss Account’) and Notes. Cash flow statement shall be prepared, where applicable, in accordance with the requirements of the relevant Indian Accounting Standard.</p> <p>Line items, sub-line items and sub-totals shall be presented as an addition or substitution on the face of the Financial Statements when such presentation is relevant to an understanding of the company’s financial position or performance or to cater to industry/sector-specific disclosure requirements or when required for compliance with the amendments to the Companies Act or under the Indian Accounting Standards.</p>

B. Balance Sheet

Schedule III Part I under AS (Division 1)	Schedule III Part I under Ind AS (Division 2)
<p>I. Equity and Liabilities</p> <p>(1) Shareholders' funds</p> <p style="margin-left: 20px;">(a) Share capital</p> <p style="margin-left: 20px;">(b) Reserve and surplus</p> <p style="margin-left: 20px;">(c) Money received against share warrants</p> <p>(2) Share application money pending Allotment</p> <p>(3) Non-current liabilities</p> <p style="margin-left: 20px;">(a) Long term borrowings</p> <p style="margin-left: 20px;">(b) Deferred tax liabilities (net)</p> <p style="margin-left: 20px;">(c) Other long-term liabilities and</p> <p style="margin-left: 20px;">(d) Long term provisions</p> <p>(4) Current liabilities</p> <p style="margin-left: 20px;">(a) Short term borrowings</p> <p style="margin-left: 20px;">(b) Trade payables</p> <p style="margin-left: 40px;">(A) Total outstanding dues of micro enterprises and small enterprises and</p> <p style="margin-left: 40px;">(B) Total outstanding dues of creditors other than micro enterprises and small enterprises</p> <p style="margin-left: 20px;">(c) Other current liabilities</p> <p style="margin-left: 20px;">(d) Short term provisions</p> <p style="text-align: right;">TOTAL</p>	<p>Equity and Liabilities</p> <p>Equity</p> <p style="margin-left: 20px;">(a) Equity Share capital</p> <p style="margin-left: 20px;">(b) Other Equity</p> <p>LIABILITIES</p> <p>Non-current liabilities</p> <p style="margin-left: 20px;">(a) Financial Liabilities</p> <p style="margin-left: 40px;">(i) Borrowings</p> <p style="margin-left: 60px;">(ia) Lease liabilities</p> <p style="margin-left: 60px;">(ii) Trade payables</p> <p style="margin-left: 80px;">(A) Total outstanding dues of small enterprises and micro enterprises and</p> <p style="margin-left: 80px;">(B) Total outstanding dues of creditors other than small enterprises and micro enterprises</p> <p style="margin-left: 60px;">(iii) Other financial liabilities (other than those specified in (b) below, to be specified)</p> <p style="margin-left: 20px;">(b) Provisions</p> <p style="margin-left: 20px;">(c) Deferred tax liabilities (Net)</p> <p style="margin-left: 20px;">(d) Other non-current liabilities</p> <p>Current liabilities</p> <p style="margin-left: 20px;">(a) Financial Liabilities</p> <p style="margin-left: 40px;">(i) Borrowings</p> <p style="margin-left: 60px;">(ia) Lease liabilities</p> <p style="margin-left: 60px;">(ii) Trade payables</p> <p style="margin-left: 80px;">(A) Total outstanding dues of small enterprises and micro enterprises and</p> <p style="margin-left: 80px;">(B) Total outstanding dues of creditors other than small enterprises and micro enterprises</p> <p style="margin-left: 60px;">(iii) Other financial liabilities (other than those specified in (c) below)</p> <p style="margin-left: 20px;">(b) Other current liabilities</p> <p style="margin-left: 20px;">(c) Provisions</p> <p style="margin-left: 20px;">(d) Current Tax Liabilities (Net)</p> <p>Total equity and liabilities</p>
<p>II. Assets</p> <p>Non-current assets</p> <p>(I) (a) Property, Plant and Equipment and intangible assets</p> <p style="margin-left: 20px;">(i) Property, Plant and Equipment</p> <p style="margin-left: 20px;">(ii) Intangible assets,</p> <p style="margin-left: 20px;">(iii) capital work-in-progress</p> <p style="margin-left: 20px;">(iv) Intangible assets under development</p> <p style="margin-left: 20px;">(b) Non-current investments</p> <p style="margin-left: 20px;">(c) Deferred tax assets (net)</p> <p style="margin-left: 20px;">(d) Long term loans and advances</p> <p style="margin-left: 20px;">(e) Other non-current assets</p> <p>(2) Current assets</p> <p style="margin-left: 20px;">(a) Current investments</p> <p style="margin-left: 20px;">(b) Inventories</p> <p style="margin-left: 20px;">(c) Trade receivables</p> <p style="margin-left: 20px;">(d) Cash and cash equivalents</p> <p style="margin-left: 20px;">(e) Short term loans and advances</p> <p style="margin-left: 20px;">(f) Other current assets</p> <p>TOTAL</p>	<p>ASSETS</p> <p>Non-current assets</p> <p style="margin-left: 20px;">(a) Property, Plant and Equipment</p> <p style="margin-left: 20px;">(b) Capital work-in-progress</p> <p style="margin-left: 20px;">(c) Investment Property</p> <p style="margin-left: 20px;">(d) Goodwill</p> <p style="margin-left: 20px;">(e) Other Intangible assets</p> <p style="margin-left: 20px;">(f) Intangible assets under development</p> <p style="margin-left: 20px;">(g) Biological Assets other than bearer plants</p> <p style="margin-left: 20px;">(h) Financial Assets</p> <p style="margin-left: 40px;">(i) Investments</p> <p style="margin-left: 40px;">(ii) Trade receivables</p> <p style="margin-left: 40px;">(iii) Loans</p> <p style="margin-left: 40px;">(iv) Others (to be specified)</p> <p style="margin-left: 20px;">(i) Deferred tax assets (net)</p> <p style="margin-left: 20px;">(j) Other non-current assets</p> <p>Current assets</p> <p style="margin-left: 20px;">(a) Inventories</p> <p style="margin-left: 20px;">(b) Financial Assets</p> <p style="margin-left: 40px;">(i) Investments</p> <p style="margin-left: 40px;">(ii) Trade receivables</p> <p style="margin-left: 40px;">(iii) Cash and cash equivalents</p> <p style="margin-left: 40px;">(iv) Bank balances other than (iii) above</p> <p style="margin-left: 40px;">(v) Loans</p> <p style="margin-left: 40px;">(vi) Others (to be specified)</p> <p style="margin-left: 20px;">(c) Current Tax Assets (Net)</p> <p style="margin-left: 20px;">(d) Other current assets</p> <p>Total assets</p>

Schedule III Part I under AS (Division 1)	Schedule III Part I under Ind AS (Division 2)
<p>GENERAL INSTRUCTIONS FOR PREPARATION OF BALANCE SHEET</p> <p>1. An asset shall be classified as current when it satisfies any of the following criteria:</p> <ul style="list-style-type: none"> (a) it is expected to be realised in, or is intended for sale or consumption in, the company's normal operating cycle, (b) it is held primarily for the purpose of being traded, (c) it is expected to be realized the within twelve months after the reporting date; or (d) it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date. <p>All other assets shall be classified as non-current.</p> <p>2. An operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. Where the normal operating cycle cannot be identified, it is assumed to have a duration of twelve months.</p> <p>3. A liability shall be classified as current when it satisfies any of the following criteria:</p> <ul style="list-style-type: none"> (a) it is expected to be settled in the company's normal operating cycle; (b) it is held primarily for the purpose of being traded; (c) it is due to be settled within twelve months after the reporting date; or (d) the company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification. <p>All other liabilities shall be classified as non-current.</p> <p>4. A receivable shall be classified as a "trade receivable" if it is in respect of the amount due on account of goods sold or services rendered in the normal course of business</p> <p>5. A payable shall be classified as a "trade payable" If it is in respect of the amount due on account of goods purchased or services received in the normal course of business.</p>	<p>GENERAL INSTRUCTIONS FOR PREPARATION OF BALANCE SHEET</p> <p>1. An entity shall classify an asset as current when:</p> <ul style="list-style-type: none"> (a) it expects to realize the asset, or intends to sell or consume it, in its normal operating cycle, (b) it holds the asset primarily for the purpose of trading, (c) it expects to realize the asset within twelve months after the reporting period; or (d) the asset is cash or a cash equivalent (unless the asset is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. <p>An entity shall classify all other assets as non-current.</p> <p>2. The operating cycle of an entity is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. When the entity's normal operating cycle is not clearly identifiable, it is assumed to be twelve months.</p> <p>3. An entity shall classify a liability as current when:</p> <ul style="list-style-type: none"> (a) it expects to settle the liability in its normal operating cycle; (b) it holds the liability primarily for the purpose of trading; (c) the liability is due to be settled within twelve months after the reporting period; or (d) it does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting period. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification. <p>An entity shall classify all other liabilities as non-current.</p> <p>4. A receivable shall be classified as a 'trade receivable' if it is in respect of the amount due on account of goods sold or services rendered in the normal course of business.</p> <p>5. A payable shall be classified as a 'trade payable' if it is in respect of the amount due on account of goods purchased or services received in the normal course of business.</p>

C. Non-Current Assets

Schedule III Part I under AS (Division 1)	Schedule III Part I under Ind AS (Division II)
<p>6. A company shall disclose the following in the Notes:</p> <p>I. Property, Plant and Equipment</p> <p>(i) Classification shall be given as:</p> <ol style="list-style-type: none"> (a) Land (b) Buildings (c) Plant and Equipment (d) Furniture and fixtures (e) Vehicles (f) Office equipment (g) Others (specify nature) <p>(ii) Assets under lease shall be separately specified under each class of asset.</p> <p>(iii) A reconciliation of the gross and net carrying amounts of each class of assets at the beginning and end of the reporting period showing additions, disposals, acquisitions through business combinations and other adjustments and the related depreciation and impairment losses/reversals shall be disclosed separately.</p> <p>(iv) Where sums have been written off on a reduction of capital or revaluation of assets or where sums have been added on revaluation of assets, every balance sheet subsequent to date of such write-off, or addition shall show the reduced or increased figures as applicable and shall by way of a note also show the amount of the reduction or increase as applicable together with the date thereof for the first five years subsequent to the date of such reduction or increase.</p>	<p>6. A company shall disclose the following in the Notes:</p> <p>A. Non-Current Assets</p> <p>I. Property, Plant and Equipment</p> <p>(i) Classification shall be given as:</p> <ol style="list-style-type: none"> (a) Land. (b) Buildings. (c) Plant and Equipment. (d) Furniture and Fixtures. (e) Vehicles. (f) Office equipment. (g) Bearer Plants (h) Others (specify nature). <p>(ii) Assets under lease shall be separately specified under each class of assets.</p> <p>(iii) A reconciliation of the gross and net carrying amounts of each class of assets at the beginning and end of the reporting period showing additions, disposals, acquisitions through business combinations and other adjustments and the related depreciation and impairment losses/reversals shall be disclosed separately.</p>
	<p>II. Investment Property</p> <p>A reconciliation of the gross and net carrying amounts of each class of property at the beginning and end of the reporting period showing additions, disposals, acquisitions through business combinations and other adjustments and the related amortisation and impairment losses/reversals shall be disclosed separately.</p>
	<p>III Goodwill</p> <p>A reconciliation of the gross and net carrying amount of goodwill at the beginning and end of the reporting period showing additions, impairments, disposals and other adjustments.</p>
<p>J. Intangible Assets</p> <p>(i) Classification shall be given as:</p> <ol style="list-style-type: none"> (a) goodwill (b) brands / trademarks (c) computer software (d) mastheads and publishing titles (e) Mining rights (f) Copyrights, patents and other intellectual property rights, services and operating rights (g) recipes, formulae, models, designs and prototypes (h) licenses and franchise (i) Others (specify nature) <p>(ii) A reconciliation of gross and net carrying amounts of each class of assets at the beginning and the end of the reporting period showing additions, disposals, acquisitions through business combinations and other adjustments and the related amortisation and impairment losses/reversals shall be disclosed separately.</p> <p>(iii) Where sums have been written off on a reduction of capital or revaluation of assets, every balance sheet subsequent to date of such write-off, or addition, shall show the amount of reduction or increase as applicable together with the date thereof for the first five years subsequent to the date of such reduction or increase</p>	<p>IV. Other Intangible assets</p> <p>(i) Classification shall be given as:</p> <ol style="list-style-type: none"> (a) Brands /trademarks. (b) Computer software. (c) Mastheads and publishing titles. (d) Mining rights. (e) Copyrights, patents, other intellectual property rights, services and operating rights. (f) Recipes, formulae, models, designs and prototypes. (g) Licenses and franchises. (h) Others (specify nature). <p>(ii) A reconciliation of the gross and net carrying amounts of each class of assets at the beginning and end of the reporting period showing additions, disposals, acquisitions through business combinations and other adjustments and the related amortisation and impairment losses/reversals shall be disclosed separately.</p>
	<p>V. Biological Assets other than bearer plants</p> <p>A reconciliation of the carrying amounts of each class of assets at the beginning and end of the reporting period showing additions, disposals, acquisitions through business combinations and other adjustments shall be disclosed separately.</p>

D. Non-current Investments, Trade Receivables, Loans and Other Current Assets

Schedule III Part I under AS (Division 1)	Schedule III Part I under Ind AS (Division 2)																																										
<p>K. Non-current investments</p> <p>(i) Non-current investments shall be classified as trade investments and other investments and further classified as:</p> <p>(a) investment property ; (b) investment in equity instruments; (c) Investments in preference shares (d) Investments in government or trust securities (e) Investments in debentures or bonds; (f) Investments in mutual funds ; (g) Investments in partnership firms (h) Other non-current investments (specify nature)</p> <p>Under each classification, details shall be given of names of the bodies corporate (indicating separately whether such bodies are</p> <p>(i) subsidiaries, (ii) associates, (iii) joint ventures or (v) controlled special purpose entities) in whom investments have been made and the nature and extent of the investment so made in such body corporate (showing separately investments which are partly paid). In regard to investments in the capital of partnership firms, the names of the firms (with the names of all their partners, the total capital and shares of each partner) shall be given.</p> <p>(ii) Investments carried at other than at cost should be separately stated specifying the basis of valuation thereof.\</p> <p>(iii) The following shall also be disclosed:</p> <p>(a) Aggregate amount of quoted investments and market value thereof, (b) Aggregate amount of unquoted investments , (c) Aggregate provision of diminution in value of investments</p>	<p>VI. Investments</p> <p>(i) Investments shall be classified as:</p> <p>(a) Investments in Equity Instruments; (b) Investments in Preference Shares; (c) Investments in Government or trust securities; (d) Investments in debentures or bonds; (e) Investments in Mutual Funds; (f) Investments in partnership firms; (g) Other investments (specify nature).</p> <p>Under each classification, details shall be given of names of the bodies corporate that are</p> <p>(i) subsidiaries, (ii) associates, (iii) joint ventures, or (iv) structured entities, in whom investments have been made and the nature and extent of the investment so made in each such body corporate (showing separately investments which are partly-paid). Investments in partnership firms along with names of the firms, their partners, total capital and the shares of each partner shall be disclosed separately.</p> <p>(ii) The following shall also be disclosed:</p> <p>(a) Aggregate amount of quoted investments and market value thereof; (b) Aggregate amount of unquoted investments; (c) Aggregate amount of impairment in value of investments.</p>																																										
<p>iv) For trade receivables outstanding, following ageing schedule shall be given:</p> <p>Trade Receivables ageing schedule (Amount in Rs)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Particulars</th> <th colspan="6">Outstanding for following periods from due date of payment#</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">Less than six months</td> <td style="text-align: center;">Six months to one year</td> <td style="text-align: center;">One to two years</td> <td style="text-align: center;">Two to three years</td> <td style="text-align: center;">More than three years</td> <td style="text-align: center;">Total</td> </tr> <tr> <td>(i) Undisputed trade receivable considered good</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(ii) Undisputed trade receivable considered doubtful</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(iii) Disputed trade receivable considered good</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(iv) Disputed trade receivable</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Particulars	Outstanding for following periods from due date of payment#							Less than six months	Six months to one year	One to two years	Two to three years	More than three years	Total	(i) Undisputed trade receivable considered good							(ii) Undisputed trade receivable considered doubtful							(iii) Disputed trade receivable considered good							(iv) Disputed trade receivable							<p>VII. Trade Receivables</p> <p>(i) Trade receivables shall be sub-classified as:</p> <p>(a) Secured, considered good; (b) Unsecured considered good; (c) Doubtful.</p> <p>(ii) Allowance for bad and doubtful debts shall be disclosed under the relevant heads separately.</p> <p>(iii) Debts due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director is a partner or a director or a member should be separately stated.</p>
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considered doubtful							
<p># similar information shall be given where no due date of payment is specified in that case disclosure shall be from the date of the transaction.</p> <p>Unbilled dues shall be disclosed separately.</p>							
<p>L. Long-term loans and advances</p> <p>(i) Long-term loans and advances shall be classified as:</p> <p>(a) Capital advances ;</p> <p>(b) Omitted ;</p> <p>(c) Loans and advances to related parties (giving details thereof)</p> <p>(d) Other loans and advances (specify nature)</p> <p>(ii) The above should be separately sub-classified as:</p> <p>(a) Secured considered good</p> <p>(b) Unsecured considered good</p> <p>(c) Doubtful</p> <p>(iii) Allowance for bad and doubtful loans and advances shall be disclosed under relevant heads separately</p> <p>(iv) Loans and advances due by directors and other officers of the company or any of them whether severally or jointly with any other persons or amounts due by firms or private companies respectively in which any director is a partner or a director or a member should be separately stated</p>							<p>VIII. Loans</p> <p>(i) Loans shall be classified as:</p> <p>(a) Security Deposits;</p> <p>(b) Loans to related parties (giving details thereof);</p> <p>(c) Other loans (specify nature).</p> <p>(ii) The above shall also be separately sub-classified as:</p> <p>(a) Secured, considered good;</p> <p>(b) Unsecured, considered good;</p> <p>(c) Doubtful.</p> <p>(iii) Allowance for bad and doubtful loans shall be disclosed under the relevant heads separately.</p> <p>(iv) Loans due by directors or other officers of the company or any of them either severally or jointly with any other persons or amounts due by firms or private companies respectively in which any director is a partner or a director or a member should be separately stated.</p>
							<p>IX. Bank deposits with more than 12 months maturity shall be disclosed under 'Other financial assets';</p>
<p>M. Other non-current assets</p> <p>Other non-current assets shall be classified as:</p> <p>(i) Long term trade receivables (including trade receivables on deferred credit terms)</p> <p>(ia) Security deposits</p> <p>(ii) others (specify nature)</p> <p>(iii) Long term trade receivables, shall be sub-classified as:</p> <p>(a) (A) Secured , considered good ;</p> <p>(B) Unsecured, considered good ;</p> <p>(C) considered doubtful</p> <p>(b) Allowance for bad and doubtful debts shall be disclosed under relevant heads separately</p> <p>(c) Debts due by directors and other officers of the company or any of them whether severally or jointly with any other persons or amounts due by firms or private companies respectively in which any director is a partner or a director or a member should be separately stated</p>							<p>X. Other non-current assets</p> <p>Other non-current assets shall be classified as-</p> <p>(i) Capital Advances;</p> <p>(ii) Advances other than capital advances;</p> <p>1. Advances other than capital advances shall be classified as:</p> <p>(a) Security Deposits;</p> <p>(b) Advances to related parties (giving details thereof);</p> <p>(c) Other advances (specify nature).</p> <p>2. Advances to directors or other officers of the company or any of them either severally or jointly with any other persons or advances to firms or private companies respectively in which any director is a partner or a director or a member should be separately stated. In case advances are of the nature of a financial asset as per relevant Ind AS, these are to be disclosed under 'other financial assets' separately.</p> <p>(iii) Others (specify nature).</p>

E. Current Assets

Schedule III Part I under AS (Division 1)	Schedule III Part I under Ind AS (Division 2)																					
<p>N. Current Investments</p> <p>(i) Current investments shall be classified as:</p> <ol style="list-style-type: none"> (a) Investments in equity instruments; (b) Investments in Preference Shares; (c) Investment in government or trust securities (d) Investments in debentures or bonds ; (e) Investments in mutual funds ; (f) Investments in partnership firms ; (g) Other investments (specify nature) <p>Under each classification, details shall be given of names of the bodies corporate (indicating separately whether such bodies are</p> <ol style="list-style-type: none"> (i) subsidiaries, (ii) associates, (iii) joint ventures, or (iv) controlled special purpose entities) in whom investments have been made and the nature and extent of the investment so made in each such body corporate (showing separately investments which are partly-paid). In regard to investments in the capital of partnership firms. The names of the firms (with the names of all their partners, total capital and the shares of each partne) shall be given; <p>(ii) The following shall also be disclosed:</p> <ol style="list-style-type: none"> (a) basis of valuation of individual investments (b) aggregate amount of quoted investments and market value thereof (c) aggregate amount of unquoted investments (d) aggregate provision made for diminution in the value of investments. 	<p>II. Investments</p> <p>(i) Investments shall be classified as:</p> <ol style="list-style-type: none"> (a) Investments in Equity Instruments; (b) Investment in Preference Shares; (c) Investments in government or trust securities; (d) Investments in debentures or bonds; (e) Investments in Mutual Funds; (f) Investments in partnership firms; (g) Other investments (specify nature). <p>Under each classification, details shall be given of names of the bodies corporate that are</p> <p>subsidiaries, associates, joint ventures, or structured entities, in whom investments have been made and the nature and extent of the investment so made in each such body corporate (showing separately investments which are partly-paid).</p> <p>ii) The following shall also be disclosed</p> <ol style="list-style-type: none"> (a) Aggregate amount of quoted investments and market value thereof; (b) Aggregate amount of unquoted investments; (c) Aggregate amount of impairment in value of investments. 																					
<p>O. Inventories</p> <p>(i) Inventories shall be classified as :</p> <ol style="list-style-type: none"> (a) Raw materials (b) Work-in-progress (c) Finished goods (d) Stock-in-trade (in respect of goods acquire for trading) (e) Stores and spares (f) Loose tools (g) Others (specify nature) <p>(ii) Goods-in-transit shall be disclosed under the relevant sub-head of inventories</p> <p>(iii) Mode of valuation shall be stated</p>	<p>B. Current Assets</p> <p>I. Inventories</p> <p>(i) Inventories shall be classified as:</p> <ol style="list-style-type: none"> (a) Raw materials; (b) Work-in-progress; (c) Finished goods; (d) Stock-in-trade (in respect of goods acquired for trading); (e) Stores and spares; (f) Loose tools; (g) Others (specify nature). <p>(ii) Goods-in-transit shall be disclosed under the relevant sub-head of inventories.</p> <p>(iii) Mode of valuation shall be stated.</p>																					
<p>P. Trade Receivables</p> <p>For trade receivables outstanding, following ageing schedule shall be given:</p> <p>Trade Receivables ageing schedule (Amount in Rs)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Particulars</th> <th colspan="6">Outstanding for following periods from due date of payment#</th> </tr> </thead> <tbody> <tr> <td style="height: 40px;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td style="text-align: center;">Less than six months</td> <td style="text-align: center;">Six months to one year</td> <td style="text-align: center;">One to two years</td> <td style="text-align: center;">Two to three years</td> <td style="text-align: center;">More than three years</td> <td style="text-align: center;">Total</td> </tr> </tbody> </table>	Particulars	Outstanding for following periods from due date of payment#														Less than six months	Six months to one year	One to two years	Two to three years	More than three years	Total	<p>III. Trade Receivables</p> <p>(i) Trade receivables shall be sub-classified as:</p> <ol style="list-style-type: none"> (a) Secured, considered good; (b) Unsecured considered good; (c) Doubtful. <p>(ii) Allowance for bad and doubtful debts shall be disclosed under the relevant heads separately.</p> <p>(iii) Debts due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director is a partner or a director or a member should be separately stated.</p>
Particulars	Outstanding for following periods from due date of payment#																					
	Less than six months	Six months to one year	One to two years	Two to three years	More than three years	Total																

(v) Undisputed trade receivable considered good (vi) Undisputed trade receivable considered doubtful (vii) Disputed trade receivable considered good (viii) Disputed trade receivable considered doubtful							
<p># similar information shall be given where no due date of payment is specified in that case disclosure shall be from the date of the transaction.</p> <p>Unbilled dues shall be disclosed separately.</p> <p>(ii) Trade receivables shall be sub-classified as: (a) Secured, considered good; (b) Unsecured, considered good; (c) Doubtful.</p> <p>(iii), allowance for bad and doubtful debts shall be disclosed under the relevant heads separately.</p> <p>(iv), debts due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director is a partner or a director or a member should be separately stated.</p>							
Q. Cash and Cash equivalents (i) Cash and cash equivalents shall be classified as: (a) Balances with banks; (b) Cheques, drafts on hand; (c) Cash in hand; (d) Others (specify nature) (ii) Earmarked balances with banks (e.g. for unpaid dividend) shall be separately stated. (iii) Balances with banks to the extent held as margin money or security against borrowings, guarantees, other commitment shall be disclosed separately. (iv) Repatriation restrictions, if any, in respect of cash and bank balances shall be separately stated (v) Bank deposits with more than 12 months maturity shall be disclosed separately.				IV. Cash and cash equivalents Cash and cash equivalents shall be classified as: (a) Balances with Banks (of the nature of cash and cash equivalents); (b) Cheques, drafts on hand; (c) Cash on hand; (d) Others (specify nature). C. Cash and bank balances: The following disclosures with regard to cash and bank balances shall be made: (a) Earmarked balances with banks (for example, for unpaid dividend) shall be separately stated. (b) Balances with banks to the extent held as margin money or security against the borrowings, guarantees, other commitments shall be disclosed separately. (c) Repatriation restrictions, if any, in respect of cash and bank balances shall be separately stated.			
R. Short-term loans and advances (i) Short term loans and advances shall be classified as: (a) Loans and advances to related parties (giving details thereof) (b) Others (specify nature) (ii) The above shall be sub-classified as: (a) secured, considered good (b) unsecured considered good (c) considered doubtful (iii) Allowance for bad and doubtful loans and advances shall be disclosed under the relevant heads separately (iv) Loans and advances due by directors or other officers of the company or any of them either severally or jointly with any other person or debts				V. Loans (i) Loans shall be classified as: (a) Security deposits; (b) Loans to related parties (giving details thereof); (c) Others (specify nature). (ii) The above shall also be sub-classified as: (a) Secured, considered good; (b) Unsecured, considered good; (c) Doubtful. (iii) Allowance for bad and doubtful loans shall be disclosed under the relevant heads separately. (iv) Loans due by directors or other officers of the company or any			

<p>due by firms or private companies respectively in which any director or partner or a director or a member should be separately stated</p>	<p>of them either severally or jointly with any other person or amounts due by firms or private companies respectively in which any director is a partner or a director or a member shall be separately stated.</p>
<p>S. Other current assets (specify nature) This is an all-inclusive heading which incorporates current assets that do not fit into other asset categories</p>	<p>VI. Other current assets (specify nature). This is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories. Other current assets shall be classified as-</p> <ul style="list-style-type: none"> (i) Advances other than capital advances <ul style="list-style-type: none"> 1. Advances other than capital advances shall be classified as: <ul style="list-style-type: none"> (a) Security Deposits; (b) Advances to related parties (giving details thereof); (c) Other advances (specify nature). 2. Advances to directors or other officers of the company or any of them either severally or jointly with any other persons or advances to firms or private companies respectively in which any director is a partner or a director or a member should be separately stated. (ii) Others (specify nature)

F. Equity

Schedule III Part I under AS (Division 1)	Schedule III Part I under Ind AS (Division 2)																														
<p>A. Share Capital</p> <p>For each class of share capital (different classes of preference shares to be treated separately)</p> <p>(a) the number of amount of shares authorised</p> <p>(b) the number of shares issued, subscribed and fully paid up and subscribed and not fully paid up</p> <p>(c) par value of shares</p> <p>(d) a reconciliation of number of shares outstanding at the beginning and at the end of the reporting period</p> <p>(e) the rights, preferences and restrictions attaching to each class of shares including restrictions on the distribution of dividend and repayment of capital</p> <p>(f) shares in respect of each class in the company held by its holding company or its ultimate holding company including shares held by or by subsidiaries or associates of the holding or its ultimate holding company in aggregate</p> <p>(g) shares in the company held by each shareholder holding more than 5% shares specifying the number of shares held</p> <p>(h) shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment including terms and amounts</p> <p>(i) for the period of five years immediately preceding the date as at which the Balance Sheet is prepared :</p> <p style="margin-left: 20px;">(A) aggregate number and class of shares allotted as fully paid up pursuant to contracts without payment being received in cash</p> <p style="margin-left: 20px;">(B) aggregate number and class of shares allotted as fully paid up by way of bonus shares</p> <p style="margin-left: 20px;">(C) aggregate number and class of shares Bought back</p> <p>(j) Terms of any securities convertible into equity/preference shares issued with the earliest date of conversion in descending order starting from the farthest calls unpaid (showing aggregate value of calls unpaid by directors and officers)</p> <p>(l) forfeited shares (amount originally paid up)</p> <p>(m) A company shall disclose Shareholding of Promoters* as under:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-left: 20px;"> <thead> <tr> <th colspan="4" style="text-align: left;">Shares held by promoters at the end of the year</th> <th style="text-align: center;">% Change during the year***</th> </tr> <tr> <th style="width: 5%;">S. No.</th> <th style="width: 20%;">Promoter name</th> <th style="width: 10%;">No of shares**</th> <th style="width: 10%;">% of total shares</th> <th style="width: 55%;"></th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Shares held by promoters at the end of the year				% Change during the year***	S. No.	Promoter name	No of shares**	% of total shares							<p>D. Equity</p> <p>I. Equity Share Capital</p> <p>for each class of equity share capital:</p> <p>(a) the number and amount of shares authorised;</p> <p>(b) the number of shares issued, subscribed and fully paid, and subscribed but not fully paid;</p> <p>(c) par value per share;</p> <p>(d) a reconciliation of the number of shares outstanding at the beginning and at the end of the period;</p> <p>(e) the rights, preferences and restrictions attaching to each class of shares including restrictions on the distribution of dividends and the repayment of capital;</p> <p>(f) shares in respect of each class in the company held by its holding company or its ultimate holding company including shares held by or by subsidiaries or associates of the holding company or the ultimate holding company in aggregate;</p> <p>(g) shares in the company held by each shareholder holding more than 5 percent shares specifying the number of shares held;</p> <p>(h) shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts;</p> <p>(i) For the period of five years immediately preceding the date as at which the Balance Sheet is prepared:</p> <ul style="list-style-type: none"> • Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash. • Aggregate number and class of shares allotted as fully paid up by way of bonus shares. • Aggregate number and class of shares bought back. <p>(j) Terms of any securities convertible into equity shares issued along with the earliest date of conversion in descending order starting from the farthest such date.</p> <p>(k) Calls unpaid (showing aggregate value of calls unpaid by directors and officers)</p> <p>(l) Forfeited shares (amount originally paid up)</p> <p>(m) A company shall disclose Shareholding of Promoters* as under:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-left: 20px;"> <thead> <tr> <th colspan="4" style="text-align: left;">Shares held by promoters at the end of the year</th> <th style="text-align: center;">% Change during the year***</th> </tr> <tr> <th style="width: 5%;">S. 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S. No.	Promoter name	No of shares**	% of total shares																												
<p>B. Reserves and surplus</p> <p>(i) Reserves and Surplus shall be classified as:</p> <p>(a) Capital reserve,</p> <p>(b) Capital redemption reserve,</p> <p>(c) Securities premium reserve,</p> <p>(d) Debenture redemption reserve</p> <p>(e) Revaluation Reserve;</p> <p>(f) Share Options Outstanding Account ;</p> <p>(g) Other Reserves – (specify the nature and purpose of each reserve and the amount in respect thereof)</p> <p>(h) Surplus i.e. balance in Statement of Profit & Loss disclosing allocations and appropriations such as dividend, bonus shares and transfer to/from reserves etc. (Additions and deductions since last balance sheet to be</p>	<p>II. Other Equity</p> <p>(i) ‘Other Reserves’ shall be classified in the notes as:</p> <p>(a) Capital Redemption Reserve;</p> <p>(b) Debenture Redemption Reserve;</p> <p>(c) Share Options Outstanding Account;</p> <p>(d) Others– (specify the nature and purpose of each reserve and the amount in respect thereof);</p> <p style="margin-left: 20px;">(Additions and deductions since last balance sheet to be shown under each of the specified heads)</p> <p>(ii) Retained Earnings represents surplus i.e. balance of the relevant column in the Statement of Changes in Equity.</p> <p>(iii) A reserve specifically represented by earmarked investments shall disclose the fact that it is so represented.</p>																														

Schedule III Part I under AS (Division 1)	Schedule III Part I under Ind AS (Division 2)
<p style="text-align: center;">shown under each of the specific heads)</p> <p>(ii) A reserve specifically represented by earmarked investments shall be termed as a “fund”</p> <p>(iii) Debit balance of Statement of Profit and Loss shall be shown as a negative figure under the head “surplus”. Similarly balance of “Reserves and surplus” after adjusting the negative balance of surplus. If any, shall be shown under the head “Reserves and surplus” even if the resulting figure is in the negative.</p>	<p>(iv) Debit balance of Statement of Profit and Loss shall be shown as a negative figure under the head ‘retained earnings’. Similarly, the balance of ‘Other Equity’, after adjusting negative balance of retained earnings, if any, shall be shown under the head ‘Other Equity’ even if the resulting figure is in the negative.</p> <p>(v) Under the sub-head ‘Other Equity’, disclosure shall be made for the nature and amount of each item.</p>

G. Non-current Liabilities

Schedule III Part I under AS (Division 1)	Schedule III Part I under Ind AS (Division 2)
<p>C. Long-term borrowings</p> <p>(i) Long-term borrowings shall be classified as:</p> <p>(a) Bonds/debentures</p> <p>(b) Term loans</p> <p style="padding-left: 20px;">(A) From banks</p> <p style="padding-left: 20px;">(B) From other parties</p> <p>(c) Deferred payment liabilities</p> <p>(d) Deposits</p> <p>(e) Loans and advances from related parties</p> <p>(f) Long term maturities of finance lease obligations</p> <p>(g) Other loans and advances (specify nature)</p> <p>(ii) Borrowings shall further be sub-classified as secured and unsecured. Nature of security shall be specified separately in each case.</p> <p>(iii) Where loans have been guaranteed by directors and others, the aggregate amount of such loans under each head shall be disclosed.</p> <p>(iv) Bonds/debentures alongwith rate of interest and particulars of redemption or conversion as the case may be) shall be stated in descending order of maturity or conversion starting from farthest date of redemption or conversion as the case may be. Where bonds/debentures are redeemable by instalments, the date of maturity for this purpose, must be reckoned as the date on which the first instalment becomes due.</p> <p>(v) Particulars of any redeemed bonds/debentures which the company has the power to reissue shall be disclosed.</p> <p>(vi) Terms of repayment of term loans and other loans shall be stated</p> <p>(vii) Period and amount of continuing default as on the balance sheet date in repayment of loans shall be specified separately in each case</p>	<p>E. Non-Current Liabilities</p> <p>I. Borrowings</p> <p>(i) Borrowings shall be classified as:</p> <p>(a) Bonds/debentures</p> <p>(b) Term loans</p> <p style="padding-left: 20px;">I from banks.</p> <p style="padding-left: 20px;">II from other parties.</p> <p>(c) Deferred payment liabilities.</p> <p>(d) Deposits.</p> <p>(e) Loans from related parties.</p> <p>(f) Long term maturities of finance lease obligations</p> <p>(g) Liability component of compound financial instruments</p> <p>(h) Other loans (specify nature).</p> <p>(ii) Borrowings shall further be sub-classified as secured and unsecured. Nature of security shall be specified separately in each case.</p> <p>(iii) Where loans have been guaranteed by directors or others, the aggregate amount of such loans under each head shall be disclosed.</p> <p>(iv) Bonds/debentures (along with the rate of interest, and particulars of redemption or conversion, as the case may be) shall be stated in descending order of maturity or conversion, starting from farthest redemption or conversion date, as the case may be. Where bonds/debentures are redeemable by instalments, the date of maturity for this purpose must be reckoned as the date on which the first instalment becomes due.</p> <p>(v) Particulars of any redeemed bonds/ debentures which the company has power to reissue shall be disclosed.</p> <p>(vi) Terms of repayment of term loans and other loans shall be stated.</p> <p>(vii) Period and amount of default as on the balance sheet date in repayment of borrowings and interest shall be specified separately in each case.</p>
<p>D. Other long-term liabilities</p> <p>Other long term liabilities to be classified as :</p> <p>(a) Trade payables</p> <p>(b) Others</p>	<p>II. Other non-current liabilities</p> <p>(a) Advances</p> <p>(b) Others (specify nature)</p>
<p>E. Long term provisions</p> <p>The amount shall be classified as :</p> <p>(a) Provision for long term benefits</p> <p>(b) Others (specify nature)</p>	<p>III. Provisions</p> <p>The amounts shall be classified as:</p> <p>(a) Provision for employee benefits.</p> <p>(b) Others (specify nature).</p>

H. Current Liabilities

Schedule III Part I under AS (Division 1)	Schedule III Part I under Ind AS (Division 2)
<p>F. Short-term borrowings</p> <p>(i) Short term borrowings shall be classified as:</p> <p>(a) loans repayable on demand</p> <p style="padding-left: 20px;">(A) From banks</p> <p style="padding-left: 20px;">(B) From other parties</p> <p>(b) Loans and advances from related parties</p> <p>(c) Deposits</p> <p>(d) Other loans and advances (specify nature)</p> <p>(ii) Borrowings shall further be sub-classified as secured and unsecured. Nature of security shall be specified separately in each case.</p> <p>(iii) Where loans have been guaranteed by directors or others, the aggregate amount of such loans under each head shall be disclosed.</p> <p>(iv) Period and amount of default as on the balance sheet date in repayment of loans and Interest, shall be specified separately in each case.</p> <p>(v) Current maturities of long-term borrowing shall be disclosed separately.</p>	<p>F. Current Liabilities</p> <p>I. Borrowings</p> <p>(i) Borrowings shall be classified as:</p> <p>(a) Loans repayable on demand</p> <p style="padding-left: 20px;">(I) from banks.</p> <p style="padding-left: 20px;">(II) from other parties.</p> <p>(b) Loans from related parties.</p> <p>(c) Deposits.</p> <p>(d) Other loans (specify nature).</p> <p>(ii) Borrowings shall further be sub-classified as secured and unsecured. Nature of security shall be specified separately in each case.</p> <p>(iii) Where loans have been guaranteed by directors or others, the aggregate amount of such loans under each head shall be disclosed.</p> <p>(iv) Period and amount of default as on the balance sheet date in repayment of borrowings and interest, shall be specified separately in each case.</p>

Schedule III Part I under AS (Division 1)	Schedule III Part I under Ind AS (Division 2)
	(v) Current maturities of Long term borrowing shall be disclosed separately.
	<p>II. Other Financial Liabilities Other Financial liabilities shall be classified as:</p> <ul style="list-style-type: none"> (a) Omitted (b) Omitted (c) Interest accrued; (d) Unpaid dividends; (e) Application money received for allotment of securities to the extent refundable and interest accrued thereon; (f) Unpaid matured deposits and interest accrued thereon; (g) Unpaid matured debentures and interest accrued thereon; (h) Others (specify nature). <p>'Long term debt' is a borrowing having a period of more than twelve months at the time of origination</p>
<p>G. Other current liabilities: The amounts shall be classified as:</p> <ul style="list-style-type: none"> (a) Omitted; (b) Current maturities of finance lease obligations; (c) Interest accrued but not due on borrowings (d) Interest accrued and due on borrowings (e) Interest received in advance (f) Unpaid dividends (g) Application money received from allotment of securities and due for refund and interest accrued thereon. Share application money includes advances towards allotment of share capital. The terms and conditions including number of shares proposed to be issued, the amount of premium, if any, and the period before which shares shall be allotted should be disclosed. It shall also be disclosed whether the company has sufficient authorised capital to cover the share capital amount resulting from allotment of shares out of such share applicatio money. Further the period for which share application money has been pending beyond the period of allotment as mentioned in the document inviting application of shares along with the reason for such share application money being pending shall be disclosed. Share application money not exceeding the issued capital and to the extent not refundable shall be shown under the head Equity and share application money to the extent refundable i.e. the amount in excess of subscription or in case the requirements of minimum subscription are not met shall be separately shown under "other current liabilities". (h) Unpaid matured deposits and interest accrued thereon (i) Unpaid matured debentures and interest accrued thereon (j) Other payables (specify nature) 	<p>III. Other current liabilities The amounts shall be classified as:</p> <ul style="list-style-type: none"> (a) Revenue received in advance; (b) Other advances (specify nature); (c) Others (specify nature);
<p>H. Short term provisions The amounts shall be classified as :</p> <ul style="list-style-type: none"> (a) Provision for employee benefits (b) Others (specify nature) 	<p>IV. Provisions The amounts shall be classified as:</p> <ul style="list-style-type: none"> (i) Provision for employee benefits. (ii) Others (specify nature).
<p>FA. Trade Payables The following details relating to Micro, Small and Medium Enterprises shall be disclosed in the notes:</p> <ul style="list-style-type: none"> (a) the principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier at the end of each accounting year. (b) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year; 	<p>FA. Trade Payables The following details relating to micro, small and medium enterprises shall be disclosed in the notes:-</p> <ul style="list-style-type: none"> (a) the principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier at the end of each accounting year; (b) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;

Schedule III Part I under AS (Division 1)	Schedule III Part I under Ind AS (Division 2)																																																																
<p>(c) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;</p> <p>(d) the amount of interest accrued and remaining unpaid at the end of each accounting year; and</p> <p>(e) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.</p> <p>Explanation: The terms 'appointed day', 'buyer', 'enterprise', 'micro enterprise', 'small enterprise' and 'supplier', shall have the same meaning assigned to those under clauses (b), (d), (e), (h), (m) and (n) respectively of section 2 of the Micro, Small and Medium Enterprises Development Act, 2006.</p> <p>FB. Trade Payables due for payment</p> <p>The following ageing schedule shall be given for Trade payables due for payment:</p> <p>Trade Payables ageing schedule (Amount in Rs)</p> <table border="1" data-bbox="126 842 748 951"> <thead> <tr> <th>Particulars</th> <th>Outstanding for following periods from due date of payment#</th> </tr> </thead> </table> <table border="1" data-bbox="126 995 753 1373"> <thead> <tr> <th></th> <th>Less than one year</th> <th>One to two years</th> <th>Two to three years</th> <th>More than three years</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>(i) MSME</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(ii) Others</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(iii) Disputed dues - MSME</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(iv) Disputed dues -others</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p># similar information shall be given where no due date of payment is specified in that case disclosure shall be from the date of the transaction.</p> <p>Unbilled dues shall be disclosed separately.</p>	Particulars	Outstanding for following periods from due date of payment#		Less than one year	One to two years	Two to three years	More than three years	Total	(i) MSME						(ii) Others						(iii) Disputed dues - MSME						(iv) Disputed dues -others						<p>(c) the amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;</p> <p>(d) the amount of interest accrued and remaining unpaid at the end of each accounting year; and</p> <p>(e) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.</p> <p>FB. For trade payables due for payment, the following ageing schedule shall be given:</p> <p>Trade Payables aging schedule (Amount in Rs.)</p> <table border="1" data-bbox="857 869 1463 951"> <thead> <tr> <th>Particulars</th> <th>Outstanding for following periods from due date of payment#</th> </tr> </thead> </table> <table border="1" data-bbox="857 995 1468 1436"> <thead> <tr> <th></th> <th>Less than one year</th> <th>One to two years</th> <th>Two to three years</th> <th>More than three years</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>(i) MSME</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(ii) Others</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(iii) Disputed dues - MSME</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(iv) Disputed dues - others</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p># similar information shall be given where no due date of payment is specified in that case disclosure shall be from the date of the transaction.</p> <p>Unbilled dues shall be disclosed separately.</p>	Particulars	Outstanding for following periods from due date of payment#		Less than one year	One to two years	Two to three years	More than three years	Total	(i) MSME						(ii) Others						(iii) Disputed dues - MSME						(iv) Disputed dues - others					
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	<p>G. The presentation of liabilities associated with group(s) of assets classified as held for sale and non-current assets classified as held for sale shall be in accordance with the relevant Indian Accounting Standards (Ind ASs).</p>																																																																

I. Contingent Liability

Schedule III Part I under AS (Division 1)	Schedule III Part I under Ind AS (Division 2)
<p>T. Contingent liabilities and commitments (to the extent not provided for)</p> <p>(i) <i>Contingent liabilities</i> shall be classified as:</p> <p>(a) Claims against the company not acknowledged as debt ;</p> <p>(b) Guarantees ;</p> <p>(c) Other money for which the company is contingently liable</p> <p>(ii) <i>Commitments</i> shall be classified as:</p> <p>(a) Estimated amount of contracts remaining to be executed on capital account and not provided for ;</p> <p>(b) Uncalled liability on shares and other investments partly paid</p> <p>(c) Other commitments (specify nature)</p>	<p>H. Contingent Liabilities and Commitments (to the extent not provided for)</p> <p>(i) Contingent Liabilities shall be classified as:</p> <p>(a) Claims against the company not acknowledged as debt;</p> <p>(b) Guarantees excluding financial guarantees;</p> <p>(c) Other money for which the company is contingently liable.</p> <p>(ii) Commitments shall be classified as:</p> <p>(a) Estimated amount of contracts remaining to be executed on capital account and not provided for;</p> <p>(b) Uncalled liability on shares and other investments partly paid;</p> <p>(c) Other commitments (specify nature).</p>

J. Other Notes to Accounts to Balance Sheet

Schedule III Part I under AS (Division 1)	Schedule III Part I under Ind AS (Division 2)																										
<p>U. The amount of dividends proposed to be distributed to equity and preference shareholders for the period and the related amount per share shall be disclosed separately. Arrears of fixed cumulative dividends on preference shares shall also be disclosed separately</p> <p>V. Where in respect of an issue of securities made for a specific purpose, the whole or part of the amount has not been used for the specific purpose at the balance sheet date, there shall be indicated by way of a note, how such unutilised amounts have been used or invested.</p> <p>VA. Where the company has not used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date, the company shall disclose the details of where they have been used.</p> <p>W. If, in the opinion of the Board, any of the assets other than [Property, Plant and Equipment, intangible assets] and non-current investments do not have a value on realization in the ordinary course of business at least equal to the amount at which they are stated, the fact that the Board is of that opinion, shall be stated.</p> <p>Y. Additional Regulatory Information</p> <p>(i) Title deeds of Immovable Property not held in name of the Company</p> <p>The company shall provide the details of all the immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the company in format given below and where such immovable property is jointly held with others, details are required to be given to the extent of the company's share.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Relevant line item in the Balance sheet</th> <th style="width: 15%;">Description of item of property</th> <th style="width: 10%;">Gross carrying value</th> <th style="width: 15%;">Title deeds held in the name of</th> <th style="width: 20%;">Whether title deed holder is a promoter, director or relative# of promoter*/director or employee of</th> <th style="width: 10%;">Property held since which date</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Relevant line item in the Balance sheet	Description of item of property	Gross carrying value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative# of promoter*/director or employee of	Property held since which date							<p>I. The amount of dividends proposed to be distributed to equity and preference shareholders for the period and the related amount per share shall be disclosed separately. Arrears of fixed cumulative dividends on irredeemable preference shares shall also be disclosed separately.</p> <p>J. Where in respect of an issue of securities made for a specific purpose the whole or part of amount has not been used for the specific purpose at the Balance Sheet date, there shall be indicated by way of note how such unutilised amounts have been used or invested.</p> <p>JA. Where the company has not used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date, the company shall disclose the details of where they have been used.</p> <p>K. Omitted</p> <p>L. Additional Regulatory Information</p> <p>(i) Title deeds of Immovable Properties not held in name of the Company</p> <p>The company shall provide the details of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the company in following format and where such immovable property is jointly held with others, details are required to be given to the extent of the company's share.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Relevant line item in the Balance sheet</th> <th style="width: 15%;">Description of item of property</th> <th style="width: 10%;">Gross carrying value</th> <th style="width: 15%;">Title deeds held in the name of</th> <th style="width: 20%;">Whether title deed holder is a promoter, director or relative# of promoter*/director or</th> <th style="width: 10%;">Property held since which date</th> <th style="width: 10%;">Reason for not being held in the name of the company**</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Relevant line item in the Balance sheet	Description of item of property	Gross carrying value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative# of promoter*/director or	Property held since which date	Reason for not being held in the name of the company**							
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				promoter/director	
PPE	Land	-	-	-	-
Investment property	Land Building				
Non-current assets held for sale	Land Building				
Others					

*Relative here means relative as defined in the Companies Act, 2013.

*Promoter here means promoter as defined in the Companies Act, 2013.

(ii) Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017.

(iii) Following disclosures shall be made where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

(a) repayable on demand or

(b) without specifying any terms or period of repayment

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters		
Directors		

				employee of promoter/director		
PPE	Land	-	-	-	-	**also indicate if in dispute
Investment property	Land Building					
Non-current assets held for sale	Land Building					
Others						

#Relative here means relative as defined in the Companies Act, 2013.

*Promoter here means promoter as defined in the Companies Act, 2013.

(ii) Fair Value of investment property

The Company shall disclose as to whether the fair value of investment property (as measured for disclosure purposes in the financial statements) is based on the valuation by a registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017.

(iii) Revaluation of Property, Plant and Equipment (including Right-of-use Assets)

Where the Company has revalued its Property, Plant and Equipment (including Right-of-Use Assets), the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017.

(iv) Revaluation of intangible assets

Where the company has revalued its intangible assets, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017.

(v) Disclosure of Loans or Advances in the nature of loans to promoters, directors, KMPs and other related parties

The following disclosures shall be made where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are:

(a) repayable on demand; or

(b) without specifying any terms or period of repayment,

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters		

KMPs		
Related Parties		

iv) Capital-Work-in Progress (CWIP)

(a) For Capital-work-in progress, following ageing schedule shall be given: CWIP aging schedule_ (amount in Rs)

CWIP	Amount in CWIP for a period of				Total*
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress					
Projects temporarily suspended					

*Total shall tally with CWIP amount in the balance sheet

(b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following **CWIP completion schedule** shall be given**:
(Amount in Rs.)

CWIP	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project 1 Project 2"				

**Details of projects where activity has been suspended shall be given separately.

(v) Intangible assets under development:

(a) For Intangible assets under development, following ageing schedule shall be given:

Intangible assets under development aging schedule (Amount in Rs.)

	Amount in CWIP for a period of				Total*
	Less than 1 year	1-2 years	2-3 years	More than 3 years	

Directors		
KMPs		
Related Parties		

(vi) Capital-Work-in Progress (CWIP)

(a) For Capital-work-in progress, following ageing schedule shall be given: CWIP aging schedule_ (amount in Rs)

CWIP	Amount in CWIP for a period of				Total*
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(vii) Intangible assets under development:

(a) For Intangible assets under development, following ageing schedule shall be given:

Intangible assets under development aging schedule (Amount in Rs.)

Intangible assets under development	Amount in CWIP for a period of				Total*
	Less than 1 year	1-2 years	2-3 years	More than 3 years	

(a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.

(b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed.

(viii) Wilful Defaulter*

Where a company is a declared wilful defaulter by any bank or financial Institution or other lender, following details shall be given:

(a) Date of declaration as wilful defaulter,

(b) Details of defaults (amount and nature of defaults)

* wilful defaulter” here means a person or an issuer who or which is categorized as a wilful defaulter by any bank or financial institution (as defined under the Companies Act, 2013) or consortium thereof, in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.

According to Reserve Bank of India vide its master circular RBI/2014-15/73DBR.No.CID.BC.57/20.16.003/2014-15 dated July 1, 2014 on Wilful Defaulters (“RBI Circular”) as updated from time to time has defined that a “wilful default” would be deemed to have occurred if any of the following events is noted:-

- (i) The unit has defaulted in meeting its payment ~~+/~~repayment obligations to the lender even when it has the capacity to honour the said obligations.
- (ii) The unit has defaulted in meeting its payment ~~+/~~repayment obligations to the lender and has not utilised the finance from the lender for the specific purposes for which finance was availed of but has diverted the funds for other purposes.
- (iii) The unit has defaulted in meeting its payment ~~+/~~repayment obligations to the lender and has siphoned off the funds so that the funds have not been utilised for the specific purpose for which finance was availed of, nor are the funds available with the unit in the form of other assets.
- (iv) The unit has defaulted in meeting its payment ~~+/~~repayment obligations to the lender and has also disposed off or removed the movable or immovable property given by him or it for the purpose of securing a term loan without the knowledge of the bank/lender.

(ix) Relationship with Struck off Companies

Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the Company shall disclose the following details, namely:

Name of struck off Company	Nature of transactions with struck-off Company	Balance outstanding	Relationship with the Struck off company, if any, to be disclosed
	Investments in securities		
	Receivables		

(a) Date of declaration as wilful defaulter,

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Name of struck off Company	Nature of transactions with struck-off Company	Balance outstanding	Relationship with the Struck off company, if any, to be disclosed
	Investments in securities		
	Receivables		
	Payables		

	Payables				Shares held by stuck off company		
	Shares held by stuck off company				Other outstanding balances (to be specified)		
	Other outstanding balances (to be specified)						
<p>(x) Registration of charges or satisfaction with Registrar of Companies (ROC)</p> <p>Where any charges or satisfaction yet to be registered with ROC beyond the statutory period, details and reasons thereof shall be disclosed.</p> <p>(xi) Compliance with number of layers of companies</p> <p>Where the company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship or extent of holding of the company in such downstream companies shall be disclosed.</p> <p>(xii) Following Ratios to be disclosed:</p> <p>(a) Current Ratio, (b) Debt-Equity Ratio, (c) Debt Service Coverage Ratio, (d) Return on Equity Ratio, (e) Inventory turnover ratio, (f) Trade Receivables turnover ratio, (g) Trade payables turnover ratio, (h) Net capital turnover ratio, (i) Net profit ratio, (j) Return on Capital employed, (k) Return on investment.</p> <p>The company shall explain the items included in numerator and denominator for computing the above ratios. Further explanation shall be provided for any change in the ratio by more than 25% as compared to the preceding year.</p> <p>(xiii) Compliance with approved Scheme(s) of Arrangements</p> <p>Where the Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company 'in accordance with the Scheme' and 'in accordance with accounting standards' and any deviation in this regard shall be explained.</p> <p>(xiv) Utilization of Borrowed funds and share premium:</p> <p>(A) Where company has advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall</p>				<p>(xii) Registration of charges or satisfaction with Registrar of Companies (ROC)</p> <p>Where any charges or satisfaction yet to be registered with ROC beyond the statutory period, details and reasons thereof shall be disclosed.</p> <p>(xiii) Compliance with number of layers of companies</p> <p>Where the company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship or extent of holding of the company in such downstream companies shall be disclosed.</p> <p>(xiv) Following Ratios to be disclosed:</p> <p>(a) Current Ratio, (b) Debt-Equity Ratio, (c) Debt Service Coverage Ratio, (d) Return on Equity Ratio, (e) Inventory turnover ratio, (f) Trade Receivables turnover ratio, (g) Trade payables turnover ratio, (h) Net capital turnover ratio, (i) Net profit ratio, (j) Return on Capital employed, (k) Return on investment.</p> <p>The company shall explain the items included in numerator and denominator for computing the above ratios. Further explanation shall be provided for any change in the ratio by more than 25% as compared to the preceding year.</p> <p>(xv) Compliance with approved Scheme(s) of Arrangements</p> <p>Where the Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company 'in accordance with the Scheme' and 'in accordance with accounting standards' and any deviation in this regard shall be explained.</p> <p>(xvi) Utilization of Borrowed funds and share premium:</p> <p>(A) Where company has advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall</p>			

<p>(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or</p> <p>(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries; the company shall disclose the following:</p> <p>(I) date and amount of fund advanced or loaned or invested in Intermediaries with complete details of each Intermediary.</p> <p>(II) date and amount of fund further advanced or loaned or invested by such Intermediaries to other intermediaries or Ultimate Beneficiaries along with complete details of the ultimate beneficiaries.</p> <p>(III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries</p> <p>(IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).</p> <p>(B) Where a company has received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall</p> <p>(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or</p> <p>(ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, the company shall disclose the following:</p> <p>(I) date and amount of fund received from Funding parties with complete details of each Funding party.</p> <p>(II) date and amount of fund further advanced or loaned or invested other intermediaries or Ultimate Beneficiaries along with complete details of the other intermediaries' or ultimate beneficiaries.</p> <p>(III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries</p> <p>(IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).</p>	<p>(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or</p> <p>(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries; the company shall disclose the following:</p> <p>(I) date and amount of fund advanced or loaned or invested in Intermediaries with complete details of each Intermediary.</p> <p>(II) date and amount of fund further advanced or loaned or invested by such Intermediaries to other intermediaries or Ultimate Beneficiaries along with complete details of the ultimate beneficiaries.</p> <p>(III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries</p> <p>(IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).</p> <p>(B) Where a company has received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall</p> <p>(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or</p> <p>(ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, the company shall disclose the following:</p> <p>(I) date and amount of fund received from Funding parties with complete details of each Funding party.</p> <p>(II) date and amount of fund further advanced or loaned or invested other intermediaries or Ultimate Beneficiaries along with complete details of the other intermediaries' or ultimate beneficiaries.</p> <p>(III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries</p> <p>(IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).</p> <p>7. When a company applies an accounting policy retrospectively or makes a restatement of items in the financial statements or when it reclassifies items in its financial statements, the company shall attach to the Balance Sheet, a "Balance Sheet" as at the beginning of the earliest comparative period presented.</p> <p>8. Share application money pending allotment shall be classified into equity or liability in accordance with relevant Indian Accounting Standards. Share application money to the extent not refundable shall be shown under the head Equity and share application money to the extent refundable shall be separately shown under 'Other financial liabilities'.</p> <p>9. Preference shares including premium received on issue, shall be classified and presented as 'Equity' or 'Liability' in accordance with the requirements of the relevant Indian Accounting Standards. Accordingly, the disclosure and presentation requirements in this regard applicable to the relevant class of equity or liability shall be applicable <i>mutatis mutandis</i> to the preference shares. For instance, plain vanilla redeemable preference shares shall be classified and presented under 'non-current liabilities' as 'borrowings' and the disclosure requirements in this regard applicable to such borrowings shall be applicable <i>mutatis mutandis</i> to redeemable preference shares.</p> <p>10. Compound financial instruments such as convertible debentures, where split into equity and liability components, as per the requirements of the</p>
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	<p>relevant Indian Accounting Standards, shall be classified and presented under the relevant heads in 'Equity' and 'Liabilities'</p> <p>11. Regulatory Deferral Account Balances shall be presented in the Balance Sheet in accordance with the relevant Indian Accounting Standards.</p>
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K. Statement of Profit & Loss

Schedule III under AS (Division I)	Schedule III under Ind AS (Division II)
REVENUE FROM OPERATION	Revenue from Operations
OTHER INCOME	Other Income
(TOTAL INCOME (I + II))	Total Income (I + II)
EXPENSES:	EXPENSES:
(a) Cost of material consumed	Cost of material consumed
(b) Purchase of stock-in-trade	Purchases of stock-in-trade
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	Changes in inventories of finished goods, stock-in-trade and work-in-progress
(d) Employees benefit expenses	Employees benefit expenses
(e) Finance cost	Finance cost
(f) Depreciation and amortisation expenses	Depreciation and amortisation expenses
(h) Other expenses	Other expenses
TOTAL EXPENSES	Total expenses (IV)
PROFIT BEFORE EXCEPTIONAL AND EXTRA- ORDINARY ITEMS AND TAX (III - IV)	Profit/(loss) before exceptional items and tax (I- IV)
EXCEPTIONAL ITEMS	Exceptional items
PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)	
EXTRAORDINARY ITEMS	
PROFIT BEFORE TAX (VII - VIII)	Profit/(loss) before tax (V-VI)
TAX EXPENSES:	Tax expenses:
(a) Current tax	(a) Current tax
(b) Deferred tax	(b) Deferred tax
PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (IX - X)	Profit (Loss) for the period from continuing operations (VII-VIII)
Profit / (loss) from discontinuing operations	Profit / (loss) from discontinued operations
Tax expenses from discontinuing operations	Tax expenses from discontinued operations
Profit / (loss) from discontinuing operations (after tax) (XII-XIII)	Profit / (loss) from discontinued operations (X-XI)
PROFIT/(LOSS) FOR THE PERIOD (XI + XIV)	Profit/(loss) for the period (IX+XII)
	Other Comprehensive Income A (i) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be reclassified to profit or loss B (i) Items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss

Schedule III under AS (Division I)	Schedule III under Ind AS (Division II)
	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)
	Earning per equity share (for continuing operations): (1) Basic (2) Diluted
	Earning per equity share (for discontinued operations): (1) Basic (2) Diluted
Earning per equity share: (1) Basic (2) Diluted	Earnings per equity share (for discontinued & continuing operations) (1) Basic (2) Diluted
General Instructions for preparation of Statement of Profit & Loss	GENERAL INSTRUCTIONS FOR PREPARATION OF STATEMENT OF PROFIT AND LOSS
1. The provisions of this Part shall apply to the Income and expenditure account referred to in sub-section (2) of Section 210 of the Act, in like manner as they apply to a statement of profit and loss.	1. The provisions of this Part shall apply to the income and expenditure account, in like manner as they apply to a Statement of Profit and Loss.
	2. The Statement of Profit and Loss shall include: (1) Profit or loss for the period; (2) Other Comprehensive Income for the period. The sum of (1) and (2) above is 'Total Comprehensive Income'.
2. (A) In respect of a company other than a finance company revenue from operations shall disclose separately in the notes revenue from (a) Sale of products; (b) Sale of services; (c) Other operating revenues; (d) Less: excise duty (B) In respect of a finance company, revenue from operations shall include revenue from: (a) Interest (b) Other financial services Revenue from each of the above heads shall be disclosed separately by way of Notes to Accounts to the extent applicable.	3. Revenue from operations shall disclose separately in the notes (a) sale of products (including Excise Duty); (b) sale of services; (ba) Grants or donations received (relevant in case of section 8 companies only); (c) other operating revenues;
3. Finance costs: Finance costs shall be classified as: (a) Interest expense (b) Other borrowing costs Applicable net gain / loss on foreign currency transactions and translation	4. Finance Costs Finance costs shall be classified as: (a) interest; (b) dividend on redeemable preference shares; (c) exchange differences regarded as an adjustment to borrowing costs; (d) other borrowing costs (specify nature).
4. Other income shall be classified as: (a) Interest income (in case of a company other than a finance company); (b) Dividend income; (c) Net gain / loss on sale of investments (d) Other non-operating income (net of expenses directly attributable to such income)	5. Other income Other income shall be classified as: (a) Interest Income; (b) Dividend Income; (c) Other non-operating income (net of expenses directly attributable to such income).
	6. Other Comprehensive Income shall be classified into: (A) Items that will not be reclassified to profit or loss (i) Changes in revaluation surplus; (ii) Remeasurements of the defined benefit plans; (iii) Equity Instruments through Other (iv) Comprehensive Income; (v) Fair value changes relating to own credit risk; (v) Share of Other Comprehensive Income in Associates and Joint Ventures, to the extent not to be classified into profit or loss; (vi) Others (specify nature). (B) Items that will be reclassified to profit or loss (i) Exchange differences in translating the financial statements of a foreign operation; (ii) Debt Instruments through Other Comprehensive Income;

Schedule III under AS (Division I)	Schedule III under Ind AS (Division II)
	<ul style="list-style-type: none"> (iii) The effective portion of gains and loss on hedging instruments in a cash flow hedge; (iv) Share of Other Comprehensive Income in Associates and Joint Ventures, to the extent to be classified into profit or loss; (v) Others (specify nature).
<p>5. Additional information</p> <p>A Company shall disclose by way of notes, additional information regarding aggregate expenditure and income on the following items:</p> <ul style="list-style-type: none"> (i)(a) employee Benefits expense [showing separately <ul style="list-style-type: none"> (i) salaries and wages, (ii) contribution to provident and other funds, (iii) expense on Employee Stock Option Scheme(ESOP) and Employee Stock Purchase Plan (ESPP), (iv) staff welfare expenses]. (b) depreciation and amortisation expense; (c) any item of income or expenditure which exceeds one per cent of the revenue from operations or Rs. 10,00,000, whichever is higher; (d) interest Income; (e) interest Expense; (f) dividend income; (g) net gain or loss on sale of investments; (h) adjustments to the carrying amount of investments (i) net gain or loss on foreign currency transaction and translation (other than considered as finance cost); (j) payments to the auditor as <ul style="list-style-type: none"> (a) auditor, (b) for taxation matters, (c) for company law matters, (d) for other services, (e) for reimbursement of expenses; (k) in case of companies covered under section 135, amount of expenditure incurred on corporate social responsibility activities; and (l) details of items of exceptional and extra-ordinary nature; (m) Prior period items <p>(ii)(a) In case of manufacturing companies</p> <p>[(1) Raw materials under broad heads. (2) goods purchased under broad heads.]</p> <p>(b) In the case of trading companies, purchases in respect of goods traded in by the company under broad heads.</p> <p>(c) In the case of companies rendering or supplying services, gross income derived from services rendered or supplied under broad heads.</p> <p>(d) In the case of a company, which falls under more than one of the categories mentioned in (a), (b) and (c) above, it shall be sufficient compliance with the requirements herein if purchases, sales and consumption of raw material and the gross income from services rendered is shown under broad heads.</p> <p>[(e) In the case of other companies, gross income derived under broad heads.</p> <p>(iii) In the case of all concerns having works in progress, works-in-progress under broad heads.]</p> <p>(iv) (a) The aggregate, if material, of any amounts set aside or proposed to be set aside, to reserve, but not including provisions made to meet any specific liability, contingency or commitment known to exist at the date as to which the balance sheet is made up. (b) The aggregate, if material, of any amounts withdrawn from such reserves.</p>	<p>7. Additional Information:</p> <p>A Company shall disclose by way of notes, additional information regarding aggregate expenditure and income on the following items:</p> <ul style="list-style-type: none"> (a) employee Benefits expense [showing separately <ul style="list-style-type: none"> (i) salaries and wages, (ii) contribution to provident and other funds, (iii) share based payments to employees, (iv) staff welfare expenses]. (b) depreciation and amortisation expense; (c) any item of income or expenditure which exceeds one per cent of the revenue from operations or Rs. 10,00,000, whichever is higher, in addition to the consideration of ‘materiality’ as specified in clause 7 of the General Instructions for Preparation of Financial Statements of a Company; (d) interest Income; (e) interest Expense; (f) dividend income; (g) net gain or loss on sale of investments; (h) net gain or loss on foreign currency transaction and translation (other than considered as finance cost); (i) payments to the auditor as <ul style="list-style-type: none"> (a) auditor, (b) for taxation matters, (c) for company law matters, (d) for other services, (e) for reimbursement of expenses; (j) in case of companies covered under section 135, amount of expenditure incurred on corporate social responsibility activities; and (k) details of items of exceptional nature; <p>(l) Undisclosed income</p> <p>This is a newly inserted requirement, whereby, the Company shall give details of any transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961), unless there is immunity for disclosure under any scheme and shall also state whether the previously unrecorded income and related assets have been properly recorded in the books of account during the year.</p> <p>(m) Corporate Social Responsibility</p> <p>Where the company covered under section 135 of the Companies Act, the following shall be disclosed with regard to CSR activities:</p> <ul style="list-style-type: none"> (i) amount required to be spent by the company during the year, (ii) amount of expenditure incurred, (iii) shortfall at the end of the year, (iv) total of previous years shortfall, (v) reason for shortfall,

Schedule III under AS (Division I)	Schedule III under Ind AS (Division II)
<p>(v) (a) The aggregate, if material, of the amounts set aside to provisions made for meeting specific liabilities, contingencies or commitments. (b) The aggregate, if material, of the amounts withdrawn from such provisions, as no longer required.</p> <p>(vi) Expenditure incurred on each of the following items, separately for each item: (a) Consumption of stores and spare parts; (b) Power and fuel; (c) Rent; (d) Repairs to buildings; (e) Repairs to machinery; (f) Insurance. (g) Rates and taxes, excluding, taxes on income; (h) Miscellaneous expenses, (vii) (a) Dividends from subsidiary companies. (b) Provisions for losses of subsidiary companies (viii) The profit and loss account shall also contain by way of a note the following information, namely: — [(a) Value of imports calculated on C.I.F basis by the company during the financial year in respect of— I. Raw materials; II. Components and spare parts; III. Capital goods; (b) Expenditure in foreign currency during the financial year on account of royalty, know-how, professional and consultation fees, interest, and other matters; (c) Total value if all imported raw materials, spare parts and components consumed during the financial year and the total value of all indigenous raw materials, spare parts and components similarly consumed and the percentage of each to the total consumption;] (d) The amount remitted during the year in foreign currencies on account of dividends with a specific mention of the total number of non-resident shareholders, the total number of shares held by them on which the dividends were due and the year to which the dividends related; [(e) Earnings in foreign exchange classified under the following heads, namely:— I. Export of goods calculated on F.O.B. basis; II. Royalty, know-how, professional and consultation fees; III. Interest and dividend; IV. Other income, indicating the nature thereof.] (ix) Undisclosed income</p> <p>This is a newly inserted requirement, whereby, the Company shall give details of any transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961), unless there is immunity for disclosure under any scheme and shall also state whether the previously unrecorded income and related assets have been properly recorded in the books of account during the year.</p> <p>(x) Corporate Social Responsibility</p> <p>Where the company covered under section 135 of the Companies Act, the following shall be disclosed with regard to CSR activities:</p> <p>(a) amount required to be spent by the company during the year, (b) amount of expenditure incurred, (c) shortfall at the end of the year, (d) total of previous years shortfall, (e) reason for shortfall,</p>	<p>(vi) nature of CSR activities, (vii) details of related party transactions, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard, (viii) where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year shall be shown separately.</p> <p>(n) Details of Crypto Currency or Virtual Currency</p> <p>Where the Company has traded or invested in Crypto currency or Virtual Currency during the financial year, the following shall be disclosed:</p> <p>(i) profit or loss on transactions involving Crypto currency or Virtual Currency, (ii) amount of currency held as at the reporting date, (iii) deposits or advances from any person for the purpose of trading or investing in Crypto Currency or virtual currency.</p>

Schedule III under AS (Division I)	Schedule III under Ind AS (Division II)
<p>(f) nature of CSR activities,</p> <p>(g) details of related party transactions, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard,</p> <p>(h) where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year shall be shown separately.</p> <p>(xi) Details of Crypto Currency or Virtual Currency</p> <p>Where the Company has traded or invested in Crypto currency or Virtual Currency during the financial year, the following shall be disclosed:</p> <p>(a) profit or loss on transactions involving Crypto currency or Virtual Currency,</p> <p>(b) amount of currency held as at the reporting date,</p> <p>(c) deposits or advances from any person for the purpose of trading or investing in Crypto Currency or virtual currency.</p> <p>Note: Broad heads shall be decided taking into account the concept of materiality and presentation of true and fair view of financial statements.</p>	
	<p>8. Regulatory Deferral Account Balances shall be presented in the Statement of Profit or Loss in accordance with the relevant Indian Accounting Standards</p>