

S. No.	Entry (Item)	Main Head	Sub Head	Notes
1	Accrued income	Current Assets	Other Current Assets	
2	Advance Taxes	Current Assets	Other Current Assets	
3	Amount received against Share Warrants	Shareholders' Funds	As a Separate item after Reserves and Suplus	
4	Balance with Bank	Current Assets	Cash and Cash Equivalents	
5	Bank Overdraft/Cash Credit from Banks	Current Liabilities	Short-term Borrowings	
6	Bills Payables	Current Liabilities	Trade Payables	Creditors and Bills Payable together are Trade Payables. It is by default current liability.
7	Bills Receivables	Current Assets	Trade Receivables	Debtors and Bills Receivable together are Trade Receivables. It is by default current asset.
8	Bonds	Non-current Liabilities	Long-term Borrowings	Bonds are normally issued for Long-term. Therefore, by default they are Long-term Borrowings unless stated to be Short-term Borrowings.
9	Booking Amount received from Customers	Current Liabilities	Other Current Liabilities	
10	Brand / Trademarks	Non-current Assets	Property, Plant and Equipment and Intangible Assets — Intangible Assets.	
11	Building under Construction	Non-current Assets	Capital Work-in-Progress	Applicable to all Property, Plant and Equipment under Construction
12	Calls-in-Advance along with interest	Current Liabilities	Other Current Liabilities	
13	Calls-in-Arrears	Shareholders' Funds	Share Capital	Under Subscribed Capital by way of deduction from Subscribed but not fully paid-up.
14	Capital Redemption Reserve	Shareholders' Funds	Reserves and Surplus	
15	Capital Reserve	Shareholders' Funds	Reserves and Surplus	
16	Cash in Hand	Current Assets	Cash and Cash Equivalents	
17	Cheques and Drafts in Hand	Current Assets	Cash and Cash Equivalents	

18	Computer Software	Non-current Assets	Property, Plant and Equipment and Intangible Assets — Intangible Assets.	
19	Computers and Printers	Non-current Assets	Property, Plant and Equipment and Intangible Assets — Property, Plant and Equipment.	
20	Copyrights	Non-current Assets	Property, Plant and Equipment and Intangible Assets — Intangible Assets.	
21	Covid Nasal Vaccines Development Expense	Non-current Assets	Property, Plant and Equipment and Intangible Assets — Intangible Assets under Development.	Applicable to all Intangible Assets which are in development stages.
22	Creditors	Current Liabilities	Trade Payables	Creditors and Bills Payable together are Trade Payables. It is by default current liability.
23	Current Maturities of Long-term Debts	Current Liabilities	Short-term Borrowings	Current Maturity of Long-term Debts is that part of Long-term Debt which is due for payment within 12 months or within the period of Operating Cycle from the date of Balance Sheet. Schedule III of the Companies Act, 2013 prescribes it to be shown as Short-term Borrowing under Current Liabilities.
24	Borrowings Payable in 30 Months, Operating Cycle Period 24 Months	Current Liabilities	Short-term Borrowings	Current Maturity of Long-term Debts is that part of Long-term Debt which is due for payment within 12 months or within the period of Operating Cycle from the date of Balance Sheet. Schedule III of the Companies Act, 2013 prescribes it to be shown as Short-term Borrowing under Current Liabilities.
25	Borrowings Payable in 30 Months, Operating Cycle Period 36 Months	Non-current Liabilities	Long-term Borrowings	Current Maturity of Long-term Debts is that part of Long-term Debt which is due for payment within 12 months or within the period of Operating Cycle from the date of Balance Sheet. Schedule III of the Companies Act, 2013 prescribes it to be shown as Short-term Borrowing under Current Liabilities. Other Borrowings are Long-term Borrowings.

26	Debenture Redemption Reserve	Shareholders' Funds	Reserves and Surplus	
27	Debentures	Non-current Liabilities	Long-term Borrowings	Debentures are normally issued for Long-term. Therefore, by default they are Long-term Borrowings unless stated to be Short-term Borrowings.
28	Debentures issued and maturing within 12 months from the date of the Balance Sheet	Current Liabilities	Short-term Borrowings	
29	Debit Balance in Surplus i.e., Balance in Statement of Profit & Loss	Shareholders' Funds	Reserves and Surplus	As a negative amount under Reserves and Surplus.
30	Debtors	Current Assets	Trade Receivables	Debtors and Bills Receivable together are Trade Receivables. It is by default current asset.
31	Deposit with Electricity Company	Non-current Assets	Other Non-current Assets	
32	Designs	Non-current Assets	Property, Plant and Equipment and Intangible Assets — Intangible Assets.	
33	Dividend Receivable	Current Assets	Other Current Assets	
34	Equity Share Capital	Shareholders' Funds	Share Capital	Detail of Equity Shares i.e., Authorised Capital, Issued Capital, Subscribed Capital — Subscribed and Fully Paid-up and Subscribed but not Fully Paid-up is given in Note to Account. In the Balance Sheet, one amount of paid-up share capital is shown.
35	Excess application money Refundable along with interest	Current Liabilities	Other Current Liabilities	
36	Finished Goods	Current Assets	Inventories	
37	Forfeited Shares Account	Shareholders' Funds	Share Capital	Shown in the Note to Account on Share Capital as a last item after Subscribed and Paid-up Capital.

38	Formulae	Non-current Assets	Property, Plant and Equipment and Intangible Assets — Intangible Assets.	
39	Furniture, Fixtures and Fittings	Non-current Assets	Property, Plant and Equipment and Intangible Assets — Property, Plant and Equipment.	
40	General Reserve	Shareholders' Funds	Reserves and Surplus	
41	Goods-in-Transit	Current Assets	Inventories	Goods-in-Transit means goods purchased which are yet to reach business premises.
42	Goodwill	Non-current Assets	Property, Plant and Equipment and Intangible Assets — Intangible Assets.	
43	Income received in Advance	Current Liabilities	Other Current Liabilities	
44	Insurance Claim receivable	Current Assets	Other Current Assets	
45	Intellectual Property Rights	Non-current Assets	Property, Plant and Equipment and Intangible Assets — Intangible Assets.	
46	Interest accrued and due on Borrowings	Current Liabilities	Other Current Liabilities	
47	Interest accrued but not due on Borrowings	Current Liabilities	Other Current Liabilities	
48	Interest Accrued on Investments	Current Assets	Other Current Assets	
49	Interest Receivable on Calls-in-Arrears	Current Assets	Other Current Assets	
50	Interest Payable on Calls-in-Advance	Current Liabilities	Other Current Liabilities	
51	Investment in debentures or bonds	Non-current Assets	Non-current Investment	The term "Investment" signifies investment for long maturity period i.e., for more than 12 months or after the period of Operating Cycle from the date of Balance Sheet. Thus, it is non-current asset.
52	Investment in Equity Shares	Non-current Assets	Non-current Investment	The term "Investment" signifies investment for long maturity period i.e., for more than 12 months or after the period of Operating Cycle from the date of Balance Sheet. Thus, it is non-current asset.

53	Investment in Government Securities	Non-current Assets	Non-current Investment	The term "Investment" signifies investment for long maturity period i.e., for more than 12 months or after the period of Operating Cycle from the date of Balance Sheet. Thus, it is non-current asset.
54	Investment in Mutual Funds	Non-current Assets	Non-current Investment	The term "Investment" signifies investment for long maturity period i.e., for more than 12 months or after the period of Operating Cycle from the date of Balance Sheet. Thus, it is non-current asset.
55	Investment in Mutual Funds maturing in 3 months	Current Assets	Current Investments	
56	Investment in partnership firms	Non-current Assets	Non-current Investment	The term "Investment" signifies investment for long maturity period i.e., for more than 12 months or after the period of Operating Cycle from the date of Balance Sheet. Thus, it is non-current asset.
57	Investment in Preference Shares	Non-current Assets	Non-current Investment	The term "Investment" signifies investment for long maturity period i.e., for more than 12 months or after the period of Operating Cycle from the date of Balance Sheet. Thus, it is non-current asset.
58	Investment in Property	Non-current Assets	Non-current Investment	The term "Investment" signifies investment for long maturity period i.e., for more than 12 months or after the period of Operating Cycle from the date of Balance Sheet. Thus, it is non-current asset.
59	Investment maturing in 5 months.	Current Assets	Current Investments	
60	Land and Building	Non-current Assets	Property, Plant and Equipment and Intangible Assets — Property, Plant and Equipment.	
61	Licenses and Franchise		Property, Plant and Equipment and Intangible Assets — Intangible Assets.	

62	Livestock	Non-current Assets	Property, Plant and Equipment and Intangible Assets — Property, Plant and Equipment	
63	7% Loan from Kotak Finance Ltd.	Non-current Liabilities	Long-term Borrowings	
64	Loan to Employee payable after 3 years.	Non-current Assets	Long-term Loans and Advances	
65	Loan to Employee payable within 10 months.	Current Assets	Short-term Loans and Advances	
66	Loan to employees receivable in current Financial Year	Current Assets	Short-term Loans and Advances	
67	Loans from other parties repayable within 12 months from date of loan.	Current Liabilities	Short-term Borrowings	As per Schedule III of the Companies Act, 2013, liability payable within 12 months or within the period of Operating Cycle from date of Balance Sheet is Current Liability. It being a loan, it is Short-term Borrowing.
68	Loans repayable on demand	Current Liabilities	Short-term Borrowings	
69	Loose Tools	Current Assets	Inventories	
70	Mining Rights	Non-current Assets	Property, Plant and Equipment and Intangible Assets — Intangible Assets	
71	Office Equipments	Non-current Assets	Property, Plant and Equipment and Intangible Assets — Property, Plant and Equipment.	
72	Outstanding Expenses	Current Liabilities	Other Current Liabilities	
73	Patents	Non-current Assets	Property, Plant and Equipment and Intangible Assets — Intangible Assets.	
74	Plant and Machinery	Non-current Assets	Property, Plant and Equipment and Intangible Assets — Property, Plant and Equipment.	

75	Preference Share Capital	Shareholders' Funds	Share Capital	Detail of Preference Shares i.e., Authorised Capital, Issued Capital, Subscribed Capital — Subscribed and Fully Paid-up and Subscribed but not Fully Paid-up is given in Note to Account. In the Balance Sheet, one amount of paid-up share capital is shown. If a company has both Equity and Preference Share Capital, in the Balance Sheet aggregate of both Equity and Preference Share Capital is shown.
76	Premium on Redemption of Preference Shares redeemable within 12 months	Current Liabilities	Other Current Liabilities	
77	Premium Payable on Redemption of Debentures	Non-current Liabilities	Other Long-term Liabilities	Debentures are by default Long-term Borrowings. Premium Payable on Redemption of Debentures is Non-current Liabilities. Since, it is not a borrowing it is shown as Other Long-term Liabilities.
78	Premium payable on Redemption of Preference Shares	Non-current Liabilities	Other Long-term Liabilities	Preference Shares is a Long-term finance. Premium payable on redemption of preference shares by default is non-current and shown as Other Long-term Liabilities.
79	Prepaid Expenses	Current Assets	Other Current Assets	
80	Prototypes	Non-current Assets	Property, Plant and Equipment and Intangible Assets — Intangible Assets.	
81	Provident Fund	Current Liabilities	Other Current Liabilities	Provident Fund is the amount deducted from the salaries of employees and matching contribution by the employer. It is deposited with the Provident Fund Commissioner by the 20th day of next month. It being payable within 12 months from the date of Balance Sheet, therefore, it is a Current Liability.

82	Provision for Employee Benefits payable by 30th June of next year.	Current Liabilities	Short-term Provisions	Such as Gratuity and earned leave if payable within 12 Months or within the operating cycle from the date of Balance Sheet is Short-term Provision.
83	Provision for employees benefits such as Gratuity and Earned Leave	Non-current Liabilities	Long-term Provisions	It is a provision since it is based on estimate. Also, it is expected to be settled beyond 12 months or after the period of Operating Cycle from the date of Balance Sheet, is Long-term Provision.
84	Provision for Gratuity payable to employees retiring in 6 months from the end of the financial year	Current Liabilities	Other Current Liabilities	
85	Provision for Warranties	Non-current Liabilities	Long-term Provisions	
86	Provision for Tax	Current Liabilities	Short-term Provisions	
87	Public Deposits	Non-current Liabilities	Long-term Borrowings	Public Deposits are taken by a company as a Long-term finance. Hence, by default it is Long-term Borrowings.
88	Public Deposits repayable within 12 months	Current Liabilities	Short-term Borrowings	
89	Publishing titles	Non-current Assets	Property, Plant and Equipment and Intangible Assets — Intangible Assets.	
90	Raw Material	Current Assets	Inventories	
91	Recipes	Non-current Assets	Property, Plant and Equipment and Intangible Assets — Intangible Assets.	
92	Revaluation Reserve	Shareholders' funds	Reserves and Surplus	
93	Securities Premium	Shareholders' funds	Reserves and Surplus	
94	Security Deposit for Rented Office	Non-current Assets	Long-term Loans and Advances	Security Deposit is given for Long-term. Hence is shown as Long-term Loans and Advances.
95	Security Deposits	Non-current Assets	Other Non-current Assets	
96	Services and Operating rights	Non-current Assets	Property, Plant and Equipment and Intangible Assets — Intangible Assets.	

97	Share Application Money Pending Allotment	Share Application Money Pending Allotment	As a Line Item after Shareholders' Funds	
98	Share options Outstanding Account	Shareholders' Funds	Reserves and Surplus	
99	Shares of Listed Companies	Non-current Assets	Non-current Investment	
100	Loans from Banks repayable within 12 months	Current Liabilities	Short-term Borrowings	As per Schedule III of the Companies Act, 2013, borrowing payable within 12 months or within the period of Operating Cycle from date of Balance Sheet is Current Liability. It being a loan, it is Short-term Borrowing.
101	Softwares being developed by the company	Non-current Assets	Property, Plant and Equipment and Intangible Assets — Intangible Assets under Development.	Applicable to all Intangible Assets which are in development stages.
102	Stock in trade	Current Assets	Inventories	
103	Stores and Spares	Current Assets	Inventories	
104	Surplus i.e. balance in Statement of Profit & Loss.	Shareholders' Funds	Reserves and Surplus	
105	Tax Reserve	Shareholders' Funds	Reserves and Surplus	
106	Term Loans from Banks and Financial Institutions	Non-current Liabilities	Long-term Borrowings	Term Loan is repayable over years. Hence, by default they are Long-term Borrowings.
107	Trade Payables	Current Liabilities	Trade Payables	Trade Payables are normally payable within 12 months from the date of Balance Sheet. Hence, it is Current Liability by default.
108	Trade Payables payable after 2 Years, Operating Cycle Period is 3 years	Current Liabilities	Trade Payables	Trade Payables payable after 12 months or after the period of Operating Cycle from the date of Balance Sheet are Non-current Liabilities. Since Operating Cycle Period is 3 years and trade payable term is 2 years, it is Current Liability.
109	Trade Payables payable after 2 Years	Non-current Liabilities	Other Non-current Liabilities	Trade Payables payable after 12 months from the date of Balance Sheet are Non-current Liabilities. Hence, it is shown as Other Non-current Liability.
110	Trade Receivables	Current Assets	Trade Receivables	
111	Trade Receivables receivable after 2 years	Non-current Assets	Other Non-current Assets	If maturity is more than 12 months from the date of Balance Sheet, it is Non-current Assets to be shown under Other Non-current Assets.
112	Unpaid Dividends	Current Liabilities	Other Current Liabilities	

113	Unpaid matured debentures along with interest	Current Liabilities	Other Current Liabilities	
114	Unpaid matured deposits along with interest	Current Liabilities	Other Current Liabilities	
115	Vehicles	Non-current Assets	Property, Plant and Equipment and Intangible Assets — Property, Plant and Equipment.	
116	Work-in-Progress	Current Assets	Inventories	
117	Deferred Tax Asset (Net)	Non-current Assets		It is shown as a separate entry under Non-current Assets.
118	Deferred Tax Liability (Net)	Non-current Liability		It is shown as a separate entry under Non-current Liability.
119	Inventories	Current Assets	Inventories	
120	Matured Debentures	Current Liabilities	Other Current Liabilities	On maturity, it is no more borrowing but is liability. It is different from Current Maturities of Long-term Debts which is a maturity of Long-term Debts to be paid within 12 months or within the period of operating cycle from the date of Balance Sheet. Meaning, it will mature at a later date whereas, Matured Debentures/Deposits have already matured.
121	Matured Public Deposits	Current Liabilities	Other Current Liabilities	On maturity, it is no more borrowing but is liability. It is different from Current Maturities of Long-term Debts which is a maturity of Long-term Debts to be paid within 12 months or within the period of operating cycle from the date of Balance Sheet. Meaning, it will mature at a later date whereas, Matured Debentures/Deposits have already matured.

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