

Balance Sheet of Construction Company

(Example)

at 31st March 2014

Particulars	Note No.		As at 31.03.2014 ₹ crore	As at 31.03.2013 ₹ crore
I. EQUITY AND LIABILITIES				
(1) Share capital	2	60.67		60.67
Reserves and surplus	3	1,186.73		1,102.11
Money Received Against Share Warrants	4	16.00		-
			1,263.40	1,162.78
(2) Non-current liabilities				
Long-term borrowings	5	3,005.18		3,257.03
Deferred tax liabilities (Net)	6	23.71		14.29
Long term Trade payables	7	27.26		33.51
Other Long-term liabilities	8	74.59		56.86
Long-term provisions	9	33.89		36.17
			3,164.63	3,397.86
(3) Current liabilities				
Short-term borrowings	10	1,537.48		1,317.85
Trade payables	11	951.16		960.01
Other current liabilities	12			
Current maturities of long term borrowings		274.37		53.08
Advance from Contractees		910.66		1,162.17
Others		485.72		466.10
		1,670.75		1,681.35
Short-term provisions	13	8.45	4,167.84	9.27
			8,595.87	8,529.07
TOTAL				
II. ASSETS				
(1) Non-current assets				
Fixed assets	14			
Tangible assets		913.09		1,006.35
Intangible assets		2.31		4.04
Capital work-in-progress		3.25		10.55
Intangible assets under development		1.72		1.72
			920.37	1,022.66
Non-current investments	15	689.95		601.22
Long-term loans and advances	16	1,211.76		1,213.31
Long term Trade receivables	17	1,087.00		665.56
Other non-current assets	18	0.11		1.42
			2,968.82	2,481.51
(2) Current assets				
Inventories	19	3,293.56		3,672.18
Trade receivables	20	527.33		570.19
Cash and bank balances	21	146.97		99.14
Short-term loans and advances	22	712.58		674.53
Other current assets	23	6.24		8.86
			4,686.68	5,024.90
TOTAL			8,595.87	8,529.07

Accounting Format For Construction Company

IM Harris



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