

FORM NO. 23-AB

THE COMPANIES ACT, 1956

**Statement Containing Salient Features of Balance-Sheet and
Profit and Loss Account etc., as per section 219(1)(b)(iv)***[See rule 7A]***Form of Abridged Balance –Sheet**

Name of the Company

Abridged balance-sheet as at

Particulars	Figures as at the end of	
	Current Financial Year	Previous financial Year
1. SOURCES OF FUNDS		
(1) Shareholders funds		
(a) Capital		
(i) Equity	<input type="text"/>	<input type="text"/>
(ii) Preference	<input type="text"/>	<input type="text"/>
(b) Reserves and surplus		
(i) Capital reserve	<input type="text"/>	<input type="text"/>
(ii) Revenue reserve	<input type="text"/>	<input type="text"/>
(iii) Revaluation reserve	<input type="text"/>	<input type="text"/>
(iv) Surplus in profit & loss account	<input type="text"/>	<input type="text"/>
(v) Share Premium Reserve	<input type="text"/>	<input type="text"/>
(vi) Investment Allowance Reserve	<input type="text"/>	<input type="text"/>
(2) Loan Funds		
(a) Debentures (The amount of convertible/ partly convertible debentures indicating the date of conversion)	<input type="text"/>	<input type="text"/>
(b) Public Deposits	<input type="text"/>	<input type="text"/>
(c) Secured Loans(other than debentures)	<input type="text"/>	<input type="text"/>
(d) Unsecured loans	<input type="text"/>	<input type="text"/>
Total or (1) and (2)	<input type="text"/>	<input type="text"/>
2 APPLICATION OF FUNDS		
(1) Fixed Assets		
(a) Net block- (original cost less depreciation.)	<input type="text"/>	<input type="text"/>
(b) Capital work in progress	<input type="text"/>	<input type="text"/>

(2) Investments		
(a) Government securities		
(b) Investment in subsidiary companies		
(a) Quoted		
(b) Unquoted		
(c) Others		
(a) Quoted		
(b) Unquoted		
(3) (I) Current assets, loans and advances		
(a) Inventories		
(b) Sundry debtors		
(c) Cash and bank balances		
(d) Other current assets		
(e) Loans and advances		
(i) To subsidiary companies		
(ii) To others		
Less : (II) Current Liabilities and provisions		
(a) Liabilities		
(b) Provisions		
Net current assets (i-ii)		
(4) Miscellaneous expenditure to the extent not written off or adjusted		
(5) Profit and Loss Account		
Total of (1) to (5)		

As per our report of even dated annexed

Chartered Accountant

Signature:

Secretary Managing Director Director

Place

Date

Abridged profit and loss account for the year ending

Particulars	Figures for the	
	Current year	Previous Year
I. Income		
Sales/services rendered (Details to be given separately as per Annexure)		
Dividend		
Interest		
Other Income (see note 5)		
Total		
II. Expenditure		
Cost of goods consumed/sold		
(i) Opening stock		
(ii) Purchases		
Less : Closing stock		
Manufacturing expenses		
Selling expenses		
Salaries , wages and other employee benefits		
Managerial remuneration		
Interest		
Depreciation		
Auditor's remuneration		
Provisions for (i) doubtful debts;		
and (ii) Other contingencies(to be specified)		
Any other expenses (see Note 5)		
Total		
III. Profit/loss before tax (I-II)		
IV. Provisions for taxation		
V. Profit /Loss after tax		
VI. Proposed dividend :		
Preference shares		
Equity shares		

VII. Transfer to reserves/surplus

As per our report of even dated annexed

Chartered Accountant

Signature

Secretary

Managing Director

Director

Place

Date

Notes to the abridged balance - sheet and the abridged profit and loss account.

1. The amounts to be shown here should be the same as shown in the corresponding aggregated heads in the accounts as per Schedule VI or as near thereto as possible.
2. The total amount of contingent liabilities and that of capital commitments should be shown separately.
3. All notes forming part of the accounts as per Schedule VI to which specific attention has been drawn by the auditors or which form a subject-matter of a qualification by the auditor should be reproduced.
4. If fixed assets are revalued, the amount of revaluation should be shown separately for the first five years subsequent to the date of revaluation.
5. Any item which constitutes 20% or more of the total income or expenditure (including provisions) should be shown separately.
6. Amount, if material, by which any item shown in the profit and loss account are affected by any change in the basis of accounting, should be disclosed separately.
7. If no provision is made for depreciation, the fact that no provision has been made shall be stated along with the quantum of arrears of depreciation computed in accordance with section 205(2) of the Act.
8. Market value of quoted investments (both for current year as also of previous year) to be mentioned.
9. Any note forming part of the accounts as per Schedule VI which is in the nature of any explanation regarding compliance with any law should be reproduced.
10. [Important ratio performance such as sales / total assets ratio, operating profit / capital employed ratio, return on net worth profit / sales ratio].
11. Details of installed capacity and productivity of main items manufactured should be disclosed.
12. Notes in the abridged balance sheet should be given the same number as in the main balance - sheet".

The above stated salient features of balance - sheet and profit and loss account should be authenticated in the same manner as the main accounts are to be authenticated.

Auditors's Report and the comments, if any, of the Comptroller and Auditor General of India under sub-section (4) of section 619, in respect of Government Companies and companies under section 619B. DIRECTORS' REPORT should be given in full except the information under clause (e) of sub-section (1) and sub-section (2A) of section 217.

Subsidiary Company / Companies_

Every holding company shall give a statement relating to its subsidiary company / companies to be furnished in pursuance to clauses (e), (f) and (g) of sub-section (1) of section 212.

ANNEXURE

Salient features of additional information on the profit and loss account for the year ended

		Figures for the current		Figures for the previous	
		year		year	
		Rs. 000		Rs. 000	
Sales					
Class of goods	Units Quantity Rs.		Quantity Rs.		

As per our report of even dated annexed

Chartered Accountant

Signature

Secretary

Managing Director

Director

Place

Date