

Balance Sheet of Construction Company

(Example)

at 31st March 2014

Particulars	Note No.	As at	
		31.03.2014	31.03.2013
		₹ crore	₹ crore
I. EQUITY AND LIABILITIES			
(1) Share capital	2	60.67	60.67
Reserves and surplus	3	1,166.73	1,102.11
Money Received Against Share Warrants	4	16.00	-
		<u>1,243.40</u>	<u>1,162.78</u>
(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	56.88
Long-term provisions	9	33.89	36.17
		<u>3,164.63</u>	<u>3,397.88</u>
(3) Current liabilities			
Short-term borrowings	10	1,537.48	1,317.85
Trade payables	11	951.16	969.01
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
		<u>1,670.75</u>	<u>1,681.35</u>
Short-term provisions	13	8.45	9.27
		<u>4,162.84</u>	<u>3,968.43</u>
TOTAL		<u>8,595.87</u>	<u>8,529.07</u>
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
		<u>920.37</u>	<u>1,022.66</u>
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
		<u>2,968.82</u>	<u>2,481.57</u>
(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
		<u>4,686.68</u>	<u>5,024.80</u>
TOTAL		<u>8,595.87</u>	<u>8,529.07</u>

Accounting Format For Construction Company

Mike Michalowicz



Accounting Format For Construction Company:

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