

**FORM AOC-3**

(Pursuant to first proviso to sub-section (1) of section 136 of the Act and Rule 10 of Companies (Accounts) Rules, 2014)

Statement containing salient features of Balance Sheet and Profit and Loss Account

**Form of Abridged Financial Statements**

Name of the Company .....

Abridged Balance Sheet as at .....

(Rupees in .....)

Figures at the end of

Sr	Particulars	Current	reporting	Previous	reporting
No.		period		period	
		(DD/MM/YY)		(DD/MM/YY)	

**I EQUITY AND LIABILITIES****(1) Shareholders' funds**

(a) Paid-up Share Capital

(i) Equity

(ii) Preference

(b) Reserves and surplus

(i) Capital Reserves (including  
Revaluation reserve, if any)

(ii) Revenue Reserves

(iii) Surplus

(c) Money received against share  
warrants**(2) Share application money pending allotment****(3) Non-current liabilities**

(a) Long-term borrowings

(b) Deferred tax liabilities(Net)

(c) Other Long-term liabilities

(d) Long-term provisions

**(4) Current liabilities**

(a) Short-term borrowings

(b) Trade Payables

(c) Other current liabilities

(d) short-term provisions

**Total of (1) to (4)****II. ASSETS****(5) Non-current assets**

(a) Fixed assets

(i) Tangible assets ( original cost less  
Depreciation)(ii) Intangible assets (original cost less  
Depreciation/amortisation)

(iii) Capital work-in-progress (iv) Intangible assets under development (b) Non-current investments (c ) Deferred tax assets (net) (d) Long-term loans and advances (e) Other Non-Current Assets <b>(6) Current assets</b> (a) Current investments (b) Inventories (c ) Trade Receivables (d) cash and cash equivalents (e) short-term loans and advances (f) Other current assets <b>Total of (5) to (6)</b> <b>Note:</b> Complete Balance Sheet, Statement of Profit and Loss, other statements and notes thereto prepared as per the requirements of Schedule III to the Act are available at the Company's website at link.....
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**Abridged Profit and Loss Account for the year ended on .....**

(Rupees in ..... )

Sr.No.	Particulars	Figures for the current reporting period(DD/MM/YY)	Figures for the previous reporting period(DD/MM/YY)
I	Income		
	Revenue from operations(details to be given as per *)		
II	Other Income		
III	Total Income(I+II)		
IV	Expenditure		
(a)	Cost of materials consumed		
(b)	Purchase of stock-in-trade		
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade		
(d)	Employee benefit expense		
(e)	Finance costs		
(f)	Depreciation and amortisation expenses		

(g)	Other expenses		
	Total Expenditure (a to g)		
V	Profit before exceptional and extraordinary items and tax (III-IV)		
VI	Exceptional items		
VII	Profit before extraordinary items and tax (V-VI)		
VIII	Extraordinary items		
IX	Profit/(loss) before tax (VII-VIII)		
X	1. Tax expense 2. Deferred tax		
XI	Profit/(Loss) after tax for the period from continuing operations (IX-X)		
XII	Profit/(loss) from discontinued operations		
XIII	Tax expenses of discontinued operations		
XIV	Profit/(loss) from discontinued operations (after tax) (XII-XIII)		
XV	Profit/(Loss) for the year (XI+XIV)		
XVI	Earnings per equity share: (a) Basic (b) Diluted		

\* Details of Revenue from Operations:

a) In respect of a company other than a finance company, revenue from operations shall be disclosed as under:

(Rupees in .....)

S.No	Particulars	Figures for the current reporting period (DD/MM/YY)	Figures for the previous reporting period(DD/MM/YY)
I	Sale of products manufactured		
II	Sale of goods traded		
III	Revenue from services provided		
IV	Other Operational Revenue		

(b) In respect of a finance company, revenue from operations shall be disclosed as under:

- (a) Revenue from interest; and
- (b) Revenue from Other financial services

#### **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 financial statements as per Schedule III or as near thereto as possible.
2. The total amount of contingent liabilities and that of commitments should be shown separately.
3. All notes forming part of the financial statements as per Schedule III to which specific attention has been drawn by the auditors or which form a subject matter of qualification by the auditor should be reproduced.
4. If fixed assets are revalued, the amount of revaluation to 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 accounting policy, should be disclosed separately.
7. Notes shall include the notes, if any, contained in the complete financial statements pertaining to the following:
  - (a) Period and amount of defaults on the balance sheet date in repayment of loans and interest.
  - (b) Amalgamations, acquisitions, restructurings and demergers during the reporting period.
  - (c) Material events affecting the going concern assumption.
  - (d) Investigation and inspection conducted or ordered under the provisions of Companies Act, 2013.
  - (e) Non-compliance with any law during the reporting period.
  - (f) Any other note considered significant by the management.
8. Book value and Market value of quoted Investments (both for current year as well as previous year) be mentioned.
9. Notes in the abridged balance sheet should be given the same number as in the main balance sheet.
10. Disclosure of Related Party Transaction shall be made in terms of the requirements of Accounting Standards.
11. Details of cash and cash equivalents shall be disclosed as follows:
  - (a) Balances with banks;
  - (b) Cheques, drafts on hand;
  - (c) Cash in hand;
  - (d) Others ( specify nature)
12. In terms of Accounting Standard (AS)3, Cash Flow Statement, wherever required and notified, the following abridged Cash Flow Statement shall be included:

#### **Abridged Cash Flow Statement**

Figures for the current reporting period	Figures for the previous reporting period
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1. Cash flows from  
Operating activities
2. Cash flows from  
Investing activities
3. Cash flows from  
Financing activities
4. Net increase/(decrease)

- In cash and cash  
Equivalents
5. Cash and cash equivalents  
At the beginning of period
6. Cash and cash equivalents  
At the end of period
13. Segment revenue, segment capital employed(segment assets minus segment liabilities) and segment result for business segments or geographical segments, whichever is the enterprise's primary basis of segment reporting(disclosure of segment information shall be presented) only if the company is required, in terms of Accounting Standards.
14. Level of rounding off should be the same as in the main balance sheet and the profit and loss account.
15. 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/subhead or any changes *inter se* in the financial statements or statements forming part thereof, the same shall be made.

The above stated salient features of the Balance Sheet and the Profit and Loss Account should be authenticated in the same manner as the Main financial statements.

#### **AUDITOR'S REPORT**

Auditor's Report shall be submitted by the statutory auditors in accordance with the Auditing Standards. Auditor's report on unabridged financial statements shall also be given.

#### **DIRECTOR'S REPORT**

Salient features of Director's Report shall be disclosed.

#### **CONSOLIDATED FINANCIAL STATEMENTS**

1. Where a company is required to prepare Consolidated Financial Statements, *i.e.* consolidated balance sheet and consolidated statement of profit and loss, the company shall *mutatis mutandis* follow the requirements of Schedule III of the Act, as applicable to a company in the preparation of balance sheet and statement of profit and loss. In addition, the consolidated financial statements shall disclose the information as per the requirements specified in the applicable Accounting Standards including the items specified at Serial numbers (1) and (2) under the heading "general instructions for the preparation of consolidated financial statements" contained in the said Schedule.

Note : To be certified in the same manner in which the Balance Sheet is to be certified.