

XYZ Ltd.

Balance Sheet as at 31st March 2024 (Horizontal Format)

Liabilities		Assets	
Share Capital	1,200,000	Fixed Assets	900,000
Reserves & Surplus	400,000	Investments	200,000
Secured Loans	300,000	Current Assets	480,000
Unsecured Loans	100,000	Less: Current Liabilities	(180,000)
Current Liabilities	250,000	Net Current Assets	300,000
Total Liabilities	2,250,000	Total Assets	2,250,000

- This horizontal balance sheet presents liabilities on the left and assets on the right for clear comparison.
- It is widely used by profit-making firms for financial reporting and statutory compliance.
- All values are typically shown in local currency and must tally between total assets and total liabilities.
- Adjustments such as current liabilities' deduction from current assets show net current assets/liabilities.
- Figures in this sample are for illustration; real statements must match audited financial records.