

ABC Corporation Ltd.
Balance Sheet (Vertical Format)
As at 31st March 2024

Particulars	Amount (₹)
A. Equity & Liabilities	
1. Shareholders' Funds	
a) Share Capital	5,00,000
b) Reserves & Surplus	2,00,000
2. Non-Current Liabilities	
a) Long-term Borrowings	1,50,000
3. Current Liabilities	
a) Trade Payables	70,000
b) Other Current Liabilities	30,000
Total Equity & Liabilities	9,50,000
B. Assets	
1. Non-Current Assets	
a) Property, Plant & Equipment	4,80,000
b) Intangible Assets	70,000
2. Current Assets	
a) Inventories	90,000
b) Trade Receivables	1,30,000
c) Cash & Cash Equivalents	80,000
Total Assets	9,50,000

Important Notes:

- This format arranges items in order of liquidity and permanence, from top to bottom.
- Total Equity & Liabilities must always equal Total Assets.
- Amounts and classification follow generally accepted accounting standards.
- Specific item details may vary based on jurisdiction and company operations.
- Disclosures and notes to accounts should be referred for detailed breakup.