

# Consolidated Balance Sheet as at 31st March 20XX

Particulars	Note	Amount (â‚¹)
<b>I. Equity and Liabilities</b>		
1. Shareholders' Funds		
(a) Share Capital	1	
(b) Reserves and Surplus	2	
(c) Minority Interest	3	
2. Non-Current Liabilities		
(a) Long-term Borrowings	4	
3. Current Liabilities		
(a) Short-term Borrowings	5	
(b) Trade Payables	6	
(c) Other Current Liabilities	7	
<b>Total Equity and Liabilities</b>		
<b>II. Assets</b>		
1. Non-Current Assets		
(a) Property, Plant and Equipment	8	
(b) Goodwill (on Consolidation)	9	
2. Current Assets		
(a) Inventories	10	
(b) Trade Receivables	11	
(c) Cash and Cash Equivalents	12	
(d) Other Current Assets	13	
<b>Total Assets</b>		

## Notes:

- This is a **consolidated** balance sheet; figures include both holding and subsidiary companies after adjustments.
- 'Minority Interest' shows the share in net assets of subsidiaries not held by the parent company.
- 'Goodwill' represents the difference between consideration paid and share of net assets acquired.
- Eliminate all intra-group assets and liabilities, revenues and expenses for group consolidation.
- This document is vital for group profit calculation and presentation in compliance with Accounting Standards (e.g., Ind-AS/IFRS).

