**ASSIGNMENT -4**

**SONALI P**

**MCOM**

Prepare Balance sheet in the given format

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| BALANCE SHEET | | | | | |
| Particulars | **2019** | **2020** | **2021** | **2022** | **2023** |
| ASSETS |  |  |  |  |  |
| Non-current assets |  |  |  |  |  |
| (a) Property, plant and equipment | 3,071.43 | 3,734.07 | 3,505.52 | 3.627.27 | 3,721.41 |
| (b) Capital work-in-progress | 309.23 | - | - | - | - |
| (c) Intangible Assets | 1.25 | 66.32 | 0.40 | - | - |
| i. Other Intangible Assets | - | - | - | - | - |
| (c) Financial assets |  |  |  |  |  |
| I. Investments | - | - | 152.18 | 10.00 | 112.08 |
| ii. Other financial assets | 2.63 | 6.16 | 1.45 | 9.97 | - |
| (d) Other non-current asset | 335.27 | 68.39 | 171.34 | 77.80 | 75.97 |
| Total non-current assets | **3,719.82** | **3,874.94** | **3,830.89** | **3,725.04** | **3,909.46** |
| Current assets |  |  |  |  |  |
| (a) Inventories | 16,738.49 | 5,593.31 | 9,072.82 | 19,043.27 | 30,829.61 |
| (b) Financial assets |  |  |  |  |  |
| (i) Investments | - | - | 10.61 | 12.39 | 41.41 |
| (ii) Trade receivables | 27,867.94 | 25,704.44 | 27,547.62 | 40,452.18 | 39,981.09 |
| (iii) Cash and cash equivalents | 294.41 | 334.53 | 164.69 | 324.54 | 111.10 |
| (iv) Other bank balances | 22.51 | 27.78 | 52.26 | 15.18 | 33.27 |
| (v) Other financial asset | 211.57 | 29.88 | 10.10 | 712.85 | 420.64 |
| (c) Current Tax Asset (Net) | - | - | 100.47 | - | 55.24 |
| (d) Other current assets | 380.12 | 375.44 | 842.36 | 1,181.95 | 736.83 |
| Total current assets | **45,515.04** | **32,065.38** | **37,800.93** | **61,742.36** | **72,209.19** |
| TOTAL ASSETS | **49,234.85** | **35,940.32** | **41,631.82** | **65,467.40** | **76,118.65** |
| EQUITY AND LIABILITIES |  |  |  |  |  |
| Equity |  |  |  |  |  |
| (a) Equity share capital | 368.95 | 368.95 | 394.00 | 1,200.00 | 1,200.00 |
| (b) Other equity | 5,707.40 | 8,622.96 | 13,546.43 | 19,220.11 | 24,308.45 |
| Total equity | **6,076.35** | **8,991.91** | **13,940.43** | **20,420.11** | **25,508.45** |
| Liabilities |  |  |  |  |  |
| Non-current liabilities |  |  |  |  |  |
| (a) Financial liabilities |  |  |  |  |  |
| (i) Borrowings | 47.30 | 12.22 | 1.26 | 44.33 | 33.81 |
| (b) Provisions | 21.80 | 25.56 | 23.13 | 28.40 | 33.18 |
| (c) Deferred tax liability (net) | 224.78 | 168.82 | 172.69 | 167.57 | 162.40 |
| Total non current liabilities | **293.88** | **206.60** | **197.08** | **240.30** | **229.38** |
| Current liabilities |  |  |  |  |  |
| (a) Financial liabilities |  |  |  |  |  |
| (i) Borrowings | 34,717.58 | 20,967.26 | 18,736.87 | 33,101.34 | 40,635.91 |
| (ii) Trade payable | 6128.56 | 3337.07 | 3784.52 | 7751.44 | 7248.71 |
| 1. Dues of micro enterprises and small enterprises | 13.22 | 215.82 | 823.81 | 538.52 | 435.07 |
| 2. Dues of creditor other than micro enterprises and small enterprises | 6,115.34 | 3,121.25 | 2,960.71 | 7,212.92 | 6,813.64 |
| (iii) Other financial liabilities | 1,675.24 | 2,097.40 | 4,580.12 | 1,941.27 | 110.39 |
| (b) Other current liabilities | 299.80 | 175.04 | 381.51 | 12.32 | 5.44 |
| (c) Provisions | 1.16 | 2.91 | - | 663.61 | 1,501.76 |
| (d) Income tax liabilities (net) | 42.28 | 162.13 | - | 1,337.01 | 878.61 |
| Total current liabilities | **42,864.62** | **26,741.81** | **27,494.31** | **44,806.99** | **50,380.82** |
| TOTAL EQUITY AND LIABILITIES | **49,234.85** | **35,940.32** | **41,631.82** | **65,467.40** | **76,118.65** |