

Balance sheet
(As per Schedule III.)

Particulars	note	C.Y.	P.Y.
<u>I) Equities & Liabilities</u>			
1. Shareholders fund			
a. Share Capital			
b. Reserves & Surplus			
<u>Liabilities</u>			
2. <u>Non-Current Liabilities</u>			
a. Long Term borrowing			
b. Deferred Tax liability			
c. Other non current liabilities			
d. Long Term provision			
3. <u>Current Liabilities</u>			
a. Short Term borrowing			
b. Trade payable			
c. Other current liabilities			
d. Short Term provision			
<u>II) Assets</u>			
1. <u>Non-current assets</u>			
(a) <u>Property, plant & Equipment</u>			
(i) Property, plant & Equipment			
(ii) Intangible assets			
(iii) Capital WSP			
(iv) Intangible under development			
(b) Non-current investments			
(c) Deferred Tax Asset			
(d) Long Term loans & advances			
(e) Other non current assets			
2. <u>Current Assets</u>			
a) Current Investments			
b) Inventories			
c) Trade Receivable			
d) Cash & cash equivalents			
e) Short term provision loan & Advances			
f) Other current Asset			

Profit & Loss A/c

Particulars	note	C.Y.	P.Y.
I. Revenue from operation			
II. Other Income			
III. <u>Total Revenue</u> (A)			
IV. <u>Expenses</u>			
1) Cost of Raw material Consumed			
2) Purchase of Stock in Trade			
3) Changes in inventories, Stock in Trade, work in progress finished goods			
4) Employee benefit expenses			
5) Finance cost			
6) Depreciation & Amortization			
7) Other Expenses			
<u>Total Expenses</u> (B)			
<u>Profit Before Tax</u>			
(A - B)			
(-) <u>Tax Expenses</u>			
Current Tax			
Deferred Tax			
<u>Profit After Tax</u>			

== 0 ==

AS per Companies Act 2013 (Buyback of Securities)

- ① Total buyback should not be more than 25% of face value of equity shares.
 10000 share → Buyback - 2500 share.
- ② Cashout from business → Paid up capital
 + Free Reserve } 25%
- ③ After such buyback debt equity Ratio should not be more than 2:1.

Amalgamation

In the Books of Transferor Company

- ① Realization A/c Dr BV
 To Sundry Assets BV
- ② Sundry Liabilities Dr BV
 To Realization A/c BV
- ③ Purchasing Co. Dr PC
 To Realization A/c PC
- ④ Cash
 Pref share
 Equity share
 To Purchasing Co.

- ⑤ Eq. Sh. Cap.
 Reserve
 To Equity Sh. holder
- ⑥ Profit on Realization
 To Equity Sh. holder
- ⑦ Eq. share holders A/c
 To Equity shares in Purchasing Co.
 To Cash.

⑤ Liquidation Expenses

- (a) If vendor Co. bears & pay
 Realization A/c Dr
 To Cash
- (b) Expenses borne by Purchasing Co.
 Ignored in the Books of vendor Co.
- (c) If expenses paid by vendor Co. &
 reimbursed by purchasing Co.

(i) Purchasing Co. Dr
 Realization A/c Dr
 To Cash

(ii) Cash A/c Dr
 To Purchasing Co.

Pref sh. cap

To Pref sh. holder

Pref share holder

To Pref share Capital.

Ledgers Posting

Realization A/c

To Sundry Asset (BV)	By Sundry Liabilities BV
To Profit xxx	By Purchasing Co. PC

Shareholder's A/c

To Cash xxx	By SC
To Eq. Sh xxx	By RES
To Pref sh xxx	By Realization A/c

Purchasing Company

To Realization A/c	By Cash	} discharge of PC
	By Eq. Sh	
	By Pref-sh	

Amalgamation

Journal Entries in the Books of Purchasing Company

Amalgamation ~~in the nature of~~
in the nature of
merges

- ① BP PC
To Liquidators of Transferees PC
- ② Individual Assets BV
GR/P&L
To Individual Liab BV
To Reserve
To BP
To CR
- ③ Liquidators
To Equity share Capital
- ④ Liquidation Exp
CR/CR
To Cash
- ⑤ Common Debt
Creditors
To Debtors
- ⑥ Unrealized Profit
GR/CR
To Stock

Amalgamation
in the nature of
Purchase

- ① BP PC
To Liquidators of Transferees PC
- ② Individual Assets BV
GR
To Individual Liab
To BP
To CR
Don't take Reserves
- ③ Liquidators
To Eq. Share Capital
To Cash
To Pref Share Capital
- ④ Liquidation Exp
GR/CR
To Cash
- ⑤ Common Debt
CRS
To Debtors
- ⑥ Unrealized Profit
~~GR/CR~~ GR/CR
~~To Debtors~~ To Stock
- ⑦ Amalgamation Adj A/c
To Stock Reser