

SCHEDULE - III CHECKLIST

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SCHEDULE-III CHECKLIST

S.No		YES	NO	N.A
(A)	Share Capital			
I	Whether each class of share capital are shown as - Equity Share Capital and Preference Share Capital (different classes to be treated differently)			
ii	Whether following details are shown in balance sheet			
(a)	<ul style="list-style-type: none"> - Number and Amount of Authorised share capital - Issued share capital - Subscribed and fully paid share capital - Subscribed share capital but not fully paid - Par value per share shown 			
(b)	Reconciliation of the Opening and Closing Outstanding no. of shares			
©	Rights, Preferences and restrictions attaching to each class of shares shown including restrictions on Dividends distribution and Repayment of Capital			
(d)	Shares (in aggregate) of each class held by			
	<ul style="list-style-type: none"> i. Its Holding Company ii. Ultimate Holding Company iii. Subsidiaries iv. Associates of the Holding Company v. Associates of the Ultimate Holding Company 			
(e)	Shareholders having more than 5% of the shares shown, specifying the number of shares			
(f)	Terms and amount of <ul style="list-style-type: none"> - Shares reserved for issue under option of control - Commitments for the sale of shares/disinvestments. 			
(g)	For the preceding five years: <ul style="list-style-type: none"> - Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash - Aggregate number and class of shares allotted as fully paid Bonus Shares - Aggregate number and class of shares bought back 			
(h)	Terms of conversion of securities into equity/preference share capital with earliest date of conversion being shown in descending order starting from the farthest such date.			
(i)	Calls unpaid shown as: <ul style="list-style-type: none"> - by directors and officers - by others 			
(j)	Forfeited Shares shown (amount originally paid up)			
(B)	Reserves and Surplus			

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I	Whether reserves and surplus are classified into <ul style="list-style-type: none"> - Capital reserves - Capital Redemption Reserves - Securities premium reserves - Debenture Redemption Reserve - Revaluation Reserve - Share Option Outstanding Account - Other reserves, specifying nature, purpose and amount of each - Surplus, showing allocations and appropriations such as dividend, bonus shares and transfer to / from reserves 			
ii	Whether additions and deductions since last Balance Sheet date are shown under each of the specified heads			
iii	Whether negative balance of Profit and Loss Account, if any, are shown under the "Surplus" head as a negative figure.			
©	<u>SHARE APPLICATION MONEY PENDING ALLOTMENT</u>			
I	Whether the terms and conditions and number of shares proposed to be issued, premium, in any, and the period before which shares shall be allotted are disclosed.			
ii	Whether the company has sufficient authorised capital to cover the share capital amount.			
iii	Whether the period for which the share application money has been pending beyond the period for allotment are disclosed			
iv	Whether share application money not exceeding the issued share capital and to the extent not refundable are shown under equity and share application money to the extent refundable i.e., the amount in excess of subscription or in case, the requirements of minimum subscription are not met, it are separately shown under 'Other Current Liabilities'			
(D)	<u>NON-CURRENT LIABILITIES</u>			
(a)	Long-term Borrowings			
I	Whether Long term Borrowings are classified into- <ul style="list-style-type: none"> - Bonds / Debentures - Term Loans: <ul style="list-style-type: none"> a) From Banks b) From Other Parties - Deferred Payment liabilities - Deposits shown - Loans and advances from related parties - Long Term maturities of finance lease obligations - Other Loans and advances, specifying nature, shown 			
ii	Whether Long term Borrowings are sub-classified as: <ul style="list-style-type: none"> - Secured(nature of the security to be specified) - Unsecured 			
iii	Whether aggregate of loans guaranteed by the following are disclosed <ul style="list-style-type: none"> - Directors 			

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	- Others			
Iv	Whether rate of interest and terms of redemption / conversion of bonds / debentures (to be stated in descending order of maturity of redemption / conversion) are disclosed.			
V	Whether particulars of the redeemed bonds which can be reissued are shown			
Vi	Whether terms of repayment of the following are shown: - Term loans - Other Loans			
Vii	Whether period and amount of continuing default in the repayment of loans and interest are shown separately in each case			
(b)	Other Long-term Liabilities			
I	Whether other long term liabilities are classified as :- - Trade payables - Others			
©	Long-Term Provisions			
I	Whether long term Provisions are classified as: - Provision for employee benefits - Others (Specifying nature)			
(E)	<u>CURRENT LIABILITIES</u>			
(a)	Short-Term Borrowings			
I	Whether borrowings are classified as: - Loans repayable on demand a) From banks b) From other parties - Loans and Advances from related parties - Deposits - Other Loans and Advances, specifying nature			
ii	Whether further sub-classification of the borrowings are made into: - Secured (nature of the security to be specified) - Unsecured			
iii	Whether aggregate of loans guaranteed by the following are disclosed: - Directors - Others			
Iv	Whether period and amount of continuing default in the Repayment of Loans and Interest are shown separately in each case			
(b)	Trade Payables			
©	Other Current Liabilities			
I	Whether other current liabilities are classified into: - Current maturities of Long term debt - Current maturities of finance lease obligations - Interest accrued but not due on borrowings - Interest accrued and due on borrowings			

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	<ul style="list-style-type: none"> - Income received in advance for treatment of securities and due for application money received for allotment of securities - Unpaid matured deposits and interests accrued thereon - Unpaid matured debentures and interest accrued thereon - Other payables, specifying nature 			
(d)	Short- term Provisions			
I	Whether short term provisions are classified into: <ul style="list-style-type: none"> - Provision for employee benefits - Others, specifying nature 			
(F)	<u>NON-CURRENT ASSETS</u>			
(a)	Tangible Fixed Assets			
I	Whether tangible assets are classified into: <ul style="list-style-type: none"> - Land - Buildings - Plant and Equipment - Furniture and fixtures - Vehicles - Office Equipments - Others (specifying nature) 			
ii	Whether Intangible Assets are classified into: <ul style="list-style-type: none"> - Goodwill - Brands/trademarks - Computer software - Mastheads and publishing titles - Mining rights - Copyrights and patents and other Intellectual property rights, services and operating rights - Recipes, formulae, models, designs and prototypes - Licenses and franchises - Others (specifying nature) 			
iii	Whether asset under lease are shown separately under each class of asset.			
Iv	Reconciliation of gross and net carrying amounts of each class of assets at the beginning and end of the reporting period showing: <ul style="list-style-type: none"> - Additions - Disposals - Acquisitions through business combinations - Other Adjustments - Depreciation - Impairment losses/reversals 			
V	Where a capital reduction scheme or a revaluation of assets has taken place, every balance sheet subsequent to the reduction or revaluation shall show the reduced/increased figures, the date of the reduction/increase and the amount of reduction / increase for the first 5 years subsequent to the reduction / revaluation.			
(b)	Non-Current Investments			

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I	Whether Non-current Investments are classified into: <ul style="list-style-type: none"> - Trade investments - Other Investments 			
ii	Whether further Sub-classification have been made into: <ul style="list-style-type: none"> - Investments in Property - Investments in Equity instruments - Investments in Preference shares - Investments in Government or trust securities - Investments in Debentures or Bonds - Investments in Mutual funds - Investments in Partnership firms - Others (specifying nature) 			
iii	In case of investments in bodies corporate ,whether following additional disclosures have been made under each classification: <ul style="list-style-type: none"> - Names of the body corporate (indicating whether they are associates, joint ventures, subsidiaries or controlled special purpose entities) - Nature and extent of the investments - Partly paid investments to be separately shown. 			
iv	In case of investments in partnership firms, whether following additional disclosures have been made under each classification: <ul style="list-style-type: none"> - Names of the firms and their respective partners - Total capital and the profit sharing ratio 			
V	Whether separately disclosure have been made in case Investments carried at other than costs (specified the valuation).			
Vi	Whether following additionally disclosure have been made <ul style="list-style-type: none"> - Aggregate book value of Quoted Investments and market value thereof - Aggregate amount of unquoted investments - Aggregate provision for diminution in value of investments 			
©	Long Term Loans And Advances			
I	Whether Loans and advances are classified into: <ul style="list-style-type: none"> - Capital Advances - Security deposits - Loans and advances to related parties (giving details thereof) - Other loan & advances (specifying nature) 			
ii	Whether Sub-classification of above have been made as: <ul style="list-style-type: none"> - Secured, considered good - Unsecured, considered good - Doubtful 			
iii	Whether allowance for bad and doubtful loans and advances are disclosed under relevant heads.			
iv	Whether Loans and Advances due from: <ul style="list-style-type: none"> - Directors or other officers of the company - Amounts due by firms in which any director is a partner - Amounts due by private companies in which any director is a director or member 			

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	are aggregated and disclosed separately?			
(d)	Other Non-Current Assets			
i	Whether Other non-current assets are classified into: <ul style="list-style-type: none"> - Long term trade receivables - Others (specifying nature) 			
ii	Whether Sub-classification of Long term trade receivables have been made into: <ul style="list-style-type: none"> - Secured, considered good - Unsecured, considered good - Doubtful 			
iii	Whether allowance for bad and doubtful loans and advances are disclosed under relevant heads.			
iv	Whether Loans and Advances due from: <ul style="list-style-type: none"> - Directors or other officers of the company - Amounts due by firms in which any director is a partner - Amounts due by private companies in which any director is a director or member <p>are aggregated and disclosed separately?</p>			
(G)	CURRENT ASSETS			
(a)	Current Investments			
i	Whether Current Investments are classified into: <ul style="list-style-type: none"> - Investments in Equity instruments - Investments in Preference shares - Investments in Government or trust securities - Investments in Debentures or Bonds - Investments in Mutual funds - Investments in Partnership firms - Others (specifying nature) 			
ii	In case of investments in bodies corporate ,whether following additional disclosures have been made under each classification: <ul style="list-style-type: none"> - Names of the body corporate (indicating whether they are associates, joint ventures, subsidiaries or controlled special purpose entities) - Nature and extent of the investments - Partly paid investments to be separately shown 			
iii	In case of investments in partnership firms, Whether the following additional disclosures have been made under each classification: <ul style="list-style-type: none"> - Names of the firms and their respective partners - Total capital and the profit sharing ratio 			
iv	Whether the basis of valuation of individual investments have been disclosed .			
v	Whether following additional disclosure have been made; <ul style="list-style-type: none"> - Aggregate book value of Quoted Investments and market value thereof - Aggregate amount of unquoted investments - Aggregate provision for diminution in value of investments 			

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(b)	Inventories			
I	Whether Inventories are classified into: <ul style="list-style-type: none"> - Raw materials - Work in progress - Finished goods - Stock in trade (in respect of goods acquired for trading) - Stores and spares - Loose tools - Others (specifying nature) 			
li	Whether goods-in-transit has been disclosed under relevant sub-head.			
lii	Whether mode of Valuation are stated			
©	Trade Receivables			
I	Whether aggregate amount of outstanding trade receivables exceeding 6 months have been shown separately.			
li	Whether Sub-classification of Trade Receivables have been made into: <ul style="list-style-type: none"> - Secured, considered good - Unsecured, considered good - Doubtful 			
lii	Whether allowance for bad and doubtful loans and advances are disclosed under relevant heads			
Iv	Whether Loans and Advances due from: <ul style="list-style-type: none"> - Directors or other officers of the company - Amounts due by firms in which any director is a partner - Amounts due by private companies in which any director is a director or member are aggregated and disclosed separately?			
(d)	Cash and Cash Equivalents			
I	Whether Cash and Cash Equivalents are classified into: <ul style="list-style-type: none"> - Balances with Bank - Cheques, Drafts on hand - Cash on hand - Others (specifying nature) 			
li	Whether the following have been shown separately : <ul style="list-style-type: none"> - Earmarked balances with bank. - Balances with bank held as margin money or security against borrowing, guarantees and other commitments. - Repatriation restrictions, if any, in respect of cash and bank balances. - Bank deposits with more than 12 months maturity. 			
(e)	Short Term Loans And Advances			
I	Whether Loans and Advances are classified into : <ul style="list-style-type: none"> - Loans and Advances to Related parties (giving details thereof) 			

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	- Others (specifying nature)			
ii	Whether Sub-classification of above have been made as: <ul style="list-style-type: none"> - Secured, considered good - Unsecured, considered good - Doubtful 			
iii	Whether allowance for bad and doubtful loans and advances are disclosed under relevant heads.			
iv	Whether Loans and Advances due from: <ul style="list-style-type: none"> - Directors or other officers of the company - Amounts due by firms in which any director is a partner - Amounts due by private companies in which any director is a director or member are aggregated and disclosed separately?			
(H)	<u>CONTINGENT LIABILITIES AND COMMITMENTS</u>			
	Whether the following have been disclosed to the extent not provided for:			
i	Classification of Contingent liabilities: <ul style="list-style-type: none"> - Claims against the company not acknowledged as debts - Guarantees. - Other money for which the company is contingently liable. 			
ii	Classification of Commitments into: <ul style="list-style-type: none"> - Estimated amount of contracts remaining to be executed on capital account and not provided for - Uncalled liability on shares and other investments partly paid - Other commitments(specifying nature) 			
(I)	<u>PROFIT AND LOSS ACCOUNT</u>			
(a)	<u>REVENUE FROM OPERATIONS</u>			
i	In respect of Company other than Finance Company, whether revenue has been disclosed separately in notes from: <ul style="list-style-type: none"> - Sale of products - Sale of services - Other Operating revenues - Less: Excise Duty 			
ii	In respect of Finance Company, whether revenue has been disclosed separately in notes from: <ul style="list-style-type: none"> - Interest - Other Financial Services 			

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(b)	<u>OTHER INCOME</u>			
I	Whether Other Income has been classified into: <ul style="list-style-type: none"> - Interest Income (except for a finance company) - Dividend Income - Net gain / loss on sale of Investments - Other Non-Operating Income (net of expenses directly attributable) 			
©	<u>EXPENSES:</u>			
I	Cost of Materials Consumed			
	In case of Manufacturing Companies: <ul style="list-style-type: none"> - Raw Materials under broad heads - Goods 			
ii	Purchases of Stock-in-trade			
	In case of Trading Companies: <ul style="list-style-type: none"> - Purchases of goods traded in by Company under broad heads 			
iii	Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-trade: <ul style="list-style-type: none"> - Work in progress to be shown under broad heads 			
Iv	Employee Benefits Expense			
	Whether the following have been shown separately: <ul style="list-style-type: none"> - Salaries and Wages - Contribution to Provident and Other Funds - Expenses on Employee Stock Option Scheme (ESOP) and Employee Stock Purchase Plan (ESPP) - Staff Welfare Expenses 			
V	Finance Costs			
	Whether Finance Cost are classified into: <ul style="list-style-type: none"> - Interest Expense - Other Borrowing Cost - Net gain / loss from foreign currency transactions and translations 			
Vi	Other Expenses			
	Whether separate disclosure of following have been made; <ul style="list-style-type: none"> (a) any item of expenditure which exceed 1 % of revenue from operations or Rs.1 lakh, whichever is higher (b) Adjustments to the carrying amount of investments (c) Prior Period Items (d) Net loss from foreign currency transactions and transactions other than 			

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	those considered as Finance Costs			
vii	<p>Whether following expenditures have been shown separately:</p> <ul style="list-style-type: none"> - Consumption of stores and spare parts - Power and Fuel - Rent - Repairs to Buildings - Repairs to Machinery - Insurance - Rates and Taxes, excluding Tax on Income - Miscellaneous Expenses 			
viii	<p>Whether payment to the Auditors are classified into:</p> <ol style="list-style-type: none"> i. As Auditors ii. For Taxation matters iii. For Company Law matters iv. For Management services v. For other services vi. For Reimbursement of expenses 			
ix	<p>Whether value of imports during the year calculated on CIF basis have been shown by way of note in respect of :</p> <ul style="list-style-type: none"> - Raw materials - Components and spare parts - Capital goods 			
X	<p>Whether expenditure in foreign currency on the following during the year have been shown by way of note in respect of :</p> <ul style="list-style-type: none"> - Royalty - Know-how - Professional and consultancy fees - Interest - Other matters 			
xi	<p>Whether value of indigenous and imported materials have been shown by way of note in respect of</p> <ul style="list-style-type: none"> - Total value of all imported raw materials, spare parts and components consumed during the financial year - Total value of all indigenous raw materials, spare parts and components consumed during the financial year - The percentage of each to total consumption 			

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