Balance sheet format (ScaleSaathi template)

Educational template, not a prescribed government form. Sample figures are for a made-up business (Sharma Traders, FY 2025-26). Amounts in rupees.

1. Proprietor - vertical format (Sharma Traders, as at 31 March 2026)

Particulars	Rs
Capital: opening 4,50,000 + net profit 2,46,500 - drawings 1,80,000	5,16,500
Bank term loan	2,10,000
Sundry creditors	1,52,000
GST payable (output tax 31,500 less ITC 18,500)	13,000
Outstanding expenses	10,000
TOTAL CAPITAL AND LIABILITIES	9,01,500
Furniture and fittings (cost 1,20,000 less depreciation 12,000)	1,08,000
Computer and printer (cost 60,000 less depreciation 24,000)	36,000
Security deposit	50,000
Closing stock (lower of cost and NRV)	3,40,000
Sundry debtors	1,85,000
Bank balance	1,60,800
Cash in hand	21,700
TOTAL ASSETS	9,01,500

2. Proprietor - T-format (blank)

Capital and liabilities	Rs	Assets	Rs
Capital (opening + profit - drawings)		Fixed assets (net)	
Loans		Closing stock	
Sundry creditors		Sundry debtors	
GST payable		Bank	
Outstanding expenses		Cash	
Total		Total	

3. Partnership firm / LLP (blank)

Particulars	Partner A	Partner B	Total
Partners' fixed capital			
Current account:			

opening			
Add: interest on capital, salary, share of profit			
Less: drawings			
Closing current account			
Loans			
Sundry creditors and other liabilities			
TOTAL			
Fixed assets, stock, debtors, bank, cash, other assets			
TOTAL ASSETS			

4. Private limited company - Schedule III, Division I headings (blank)

Particulars	Note	Current year	Previous year
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital			
(b) Reserves and surplus			
(c) Money received against share warrants			
(2) Share application money pending allotment			
(3) Non-current liabilities			
(a) Long-term borrowings			
(b) Deferred tax liabilities (net)			
(c) Other long-term liabilities			
(d) Long-term provisions			
(4) Current liabilities			
(a) Short-term borrowings			
(b) Trade payables: micro and small enterprises			
Trade payables: others			
(c) Other current liabilities			
(d) Short-term			

provisions			
TOTAL			
II. ASSETS			
(1) Non-current assets			
(a) Property, plant and equipment and intangible assets			
(i) Property, plant and equipment			
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments			
(c) Deferred tax assets (net)			
(d) Long-term loans and advances			
(e) Other non-current assets			
(2) Current assets			
(a) Current investments			
(b) Inventories			
(c) Trade receivables			
(d) Cash and cash equivalents			
(e) Short-term loans and advances			
(f) Other current assets			
TOTAL			

Check: total assets must equal total capital and liabilities. Prepared by: _____ Signature: _____ Date: _____