



भारतीय प्रतिभूति और विनिमय बोर्ड  
Securities and Exchange Board of India

CIRCULAR

CIR/CFD/DIL/15/2013

December 3, 2013

To  
All Registered Merchant Bankers

Dear Sir/Madam,

Sub: Illustrative format of Statement of Assets & Liabilities in SEBI (ICDR) Regulations, 2009

1. Regulation - (2)(IX)(B)(9)(f) of Part-A of Schedule VIII of SEBI (ICDR) Regulations, 2009 provides for the illustrative format of Statement of Assets and Liabilities in offer document which is in accordance with the erstwhile format of Schedule VI of the Companies Act, 1956.
2. After the notification and implementation of the revised Schedule VI of Companies Act, 1956, the aforesaid format has been updated and brought in line with the requirements of the Companies Act, 1956. The revised format is also in line with the requirements of Companies Act, 2013 as Schedule III of Companies Act, 2013 has adopted the same format as notified under revised Schedule VI of Companies Act, 1956. The revised format for disclosure of Statement of Assets and Liabilities in offer document is placed at Annexure A.
3. This circular is applicable for all draft/final offer documents filed with the Board on or after the date of this circular.
4. It may be noted that necessary amendments to SEBI (ICDR) Regulations, 2009 are being carried out and upon such amendment, this circular would stand rescinded.
5. This circular is issued in exercise of the powers conferred under Section 11 read with Section 11A of the Securities and Exchange Board of India Act, 1992.
6. This circular is available on SEBI website at [www.sebi.gov.in](http://www.sebi.gov.in) under the category "*Legal Framework*".

Yours faithfully,

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Annexure A

Illustrative format of Statement of Assets and Liabilities

As at March 31,...					
	20X1	20X2	20X3	20X4	20X5
(Rupees in lakhs)					
<b>(1) Equity &amp; Liabilities</b>					
Shareholders' Funds					
(a) Share capital					
(b) Reserves & surplus					
<b>(2) Non Current Liabilities</b>					
(a) Long term borrowings					
(b) Deferred tax liabilities (net)					
(c) Long term provisions					
<b>(3) Current Liabilities</b>					
(a) Short term borrowings					
(b) Trade payables					
(c) Other current liabilities					
(d) Short term provisions					
<b>Total</b>					
<b>Assets</b>					
<b>(4) Non Current Assets</b>					
(a) Fixed Assets					
(b) Non current investments					
(c) Long term loans and advances					
(d) Other non current assets					
<b>(5) Current Assets</b>					
(a) Current Investments					
(b) Inventories					
(c) Trade receivables					
(d) Cash and bank balances					
(e) Short term loans and advances					
(f) Other current assets					
<b>Total</b>					