Class: B.Com Part II
Subject: Corporate Accounting
Paper: IV
unit: V
Topic: Accounts of Insurance Companies.
Lecture Form B.BS Balance Sheet.
Sequence No: 6

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Schedule 5A.

Share capital:

Pattern of Shareholding [As certified by the Management]

Shareholders.	Current Year		Previous Year.	
	Number of shares.	% of Holding.	Number of shares	% of Holding
Promoters.				
Indian.				
Foreign				
others.				
Total:				

Schedule 6.

Reserves and Surplus.

	Particulars.	Current Year Rs 000	Previous Year Rs 000
1	Capital Reserves.		
2	Capital Redemption Reserves.		
3	Share premium		
4	General Reserves.		
	Less Debit Balance in Profit & loss a/c		
	Less Amount utilized for Buy back		
5.	Catastrophe Reserves.		
6	Other Reserves (to be specified)		
7	Balance of Profit in Profit & loss A/c		
	Total.		

Note: Additions to and deductions from the reserves should be disclosed under each of the specified heads.

Schedule -7
Borrowing

Particulars	Current Year Rs 000	Previous year Rs 000
1. Debentures / Bonds.		
2. Fixed Deposits		
3. Banks		
4. Financial Institutions		
5. Other Entities carrying on Insurance Business		
6. Other (to be specified).		
Total.		

Note: ⓐ The extent to which the borrowing are secured shall be separately disclosed stating the nature of the security under each sub-head.

ⓑ Amounts due within 12 months from the date of Balance Sheet should be shown separately.

Schedule 8
Investments:

Particulars	Current Year Rs 000	Previous Year Rs 000
Long-term Investments:		
1. Government Securities and Govt. Guaranteed Bonds (including Treasury Bills)		
2. Other Approved Securities		
3. Other Investments.		
ⓐ Shares		
(i) Equity		
(ii) Preference.		

(b) Mutual Funds
(c) Derivative Instruments.
(d) Debentures/Bonds
(e) Other Securities (to be specified)
(f) Subsidiaries.
(g) Investment Properties - Real Estate.

Short-term Investments:

1. Govt. securities and Govt Guaranteed Bonds including Treasury Bills:
2. Other Approved Securities
3. Other Investment.
   (a) Share.
      (1) Equity
      (2) Preference.
   (b) Mutual Funds.
   (c) Derivations Instruments
   (d) Debenture / Bonds.
   (e) Subsidiaries.
4. (a) Investments in Infrastructure & Social factors
5. Other than Approved Investments.

Total.

Notes: Investments in subsidiary/holding companies, joint ventures and associates shall be separately disclosed at cost

(1) Holding company and subsidary shall be contracted as defined in the Companies Act 1956.

(2) Joint Ventures is a contractual arrangement whereby two or more parties undertake an economic activity, which is subject to joint control.

(3) Joint control is the contractually agreed sharing of power to govern the financial and operating policies of an economic activity to obtain benefits from it.