Under what heads and subhead the following items will appear in the balance sheet of a company as per schedule III of the companies act 2013.

- 1. Premium on redemption of debentures
- 2. Loose tools
- 3. Balances with banks
- 4. Tax reserves
- 5. Interest on calls in advances
- 6. Stores and spares
- 7. Subsidiary reserves
- 8. Mining rights
- 9. Provision for doubtful debts
- 10. Debentures
- 11. Mortgage loan
- 12. Patents
- 13. Investment
- 14. General reserves
- 15. Bill's receivables
- 16. Accrued incomes
- 17. Short term loans
- 18. Unpaid dividend
- 19. Goodwill
- 20. Vehicles
- 21. Bonds
- 22. Provision for employee benefits
- 23. Long term loans
- 24. Capital reserve