**Annexure I**

**Format for submitting the half yearly financial results by companies other than banks and NBFCs**

**(Rs. In Lacs)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Particular** | **6 months**  **ended**  **(dd/mm/yyyy)** | **Correspondin**  **g 6 months**  **ended in the**  **previous year**  **(dd/mm/yyyy)** | | **Year to Date**  **Figurs for**  **Current Period**  **Ended**  **(dd/mm/yyyy)** | **Previous**  **accounting**  **year ended**  **(dd/mm/yyyy)** |
| **Audited/**  **Unaudited\*** | **Audited/**  **Unaudited\*** | **Audited/**  **Unaudited\*** | | **Audited/**  **Unaudited\*** |
| 1. (a) Net Sales/Income from Operations   (b) Other Operating Income |  |  |  | |  |
| 2. Expenditure   1. Increase/decrease in stock in trade and work in progress 2. Consumption of raw materials 3. Purchase of traded goods 4. Employees cost 5. Depreciation 6. Other expenditure 7. Total   (Any item exceeding 10% of the total expenditure to be shown separately) |  |  |  | |  |
| 3. Profit from Operations before Other Income, Interest and Exceptional Items(1–2) |  |  |  | |  |
| 4. Other Income |  |  |  | |  |
| 5. Profit before Interest & Exceptional Items (3+4) |  |  |  | |  |
| 6. Interest |  |  |  | |  |
| 7. Exceptional items |  |  |  | |  |
| 8. Profit (+)/ Loss (-) from Ordinary Activities before tax (3) - (4+5+6) |  |  |  | |  |
| 9. Tax expense |  |  |  | |  |
| 10. Net Profit (+)/ Loss (-) from  Ordinary Activities after tax (7-8) |  |  |  | |  |
| 11. Extraordinary Items (net of tax  expense Rs. \_\_\_\_\_\_\_\_\_) |  |  |  | |  |
| 12. Net Profit(+)/ Loss(-) for the period  (9-10) |  |  |  | |  |
| 13. Paid-up equity share capital (Face  Value of the Share shall be indicated) |  |  |  | |  |
| 14. Paid up Debt Capital |  |  |  | |  |
| 15. Reserves excluding Revaluation  Reserves as per balance sheet of  previous accounting year |  |  |  | |  |
| 16. Debenture Redemption Reserve |  |  |  | |  |
| 17. Earnings Per Share (EPS) |  |  |  | |  |
| 18. Debt Equity Ratio |  |  |  | |  |
| 19. Debt Service Coverage Ratio |  |  |  | |  |
| 20. Interest Service Coverage Ratio |  |  |  | |  |

Note: Suggested definition for Coverage Ratios: ISCR = Earnings before Interest and Tax / Interest Expense. DSCR = Earnings before Interest and Tax/ (Interest + Principal Repayment). Formula used for actual computation of the ratios shall be disclosed in the footnotes.