**Annexure III**

**Format for submitting the half yearly financial results by companies other than Banks and NBFCs eligible for alternative format**

 (Rs. In lacs)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Particulars** | **3 months****ended****(dd/mm/yyy****y)** | **Correspond****ing 3****months****ended in****the****previous****year****(dd/mm/yyy****y)** | **Year to****Date Figurs****for Current****Period****Ended****(dd/mm/yyy****y)** | **Year to****Date Figurs****for the****previous****year ended****(dd/mm/yyy****y))** | **Previous****accounting****year****ended****(dd/mm/yy****yy)** |
| **Audited/****Unaudited\*** | **Audited/****Unaudited\*** | **Audited/****Unaudited\*** | **Audited/****Unaudited\*** | **Audited/****Unaudited\*** |
| 1. Net Income from Sales and Services |  |  |  |  |  |
| 2. Cost of sales/services(a) Increase/decrease in stock in tradeand work in progress(b) Consumption of raw materials(c) Purchase of traded goods(d) Other expenditure |  |  |  |  |  |
| 3 Gross Profit (1-2) |  |  |  |  |  |
| 4 General Administrative Expenses |  |  |  |  |  |
| 5 Selling and Distribution Expenses |  |  |  |  |  |
| 6. Depreciation |  |  |  |  |  |
| 7 Operating Profit before interest (3) –(4+5+6) |  |  |  |  |  |
| 8 Interest |  |  |  |  |  |
| 9 Exceptional Items |  |  |  |  |  |
| 10 Operating Profit after interest andExceptional Items (7-8-9) |  |  |  |  |  |
| 11 Other Income |  |  |  |  |  |
| 12 Profit (+)/Loss (-) from OrdinaryActivities before tax (10-11) |  |  |  |  |  |
| 13 Tax Expenses |  |  |  |  |  |
| 14 Net Profit (+)/ Loss (-) from OrdinaryActivities after tax (12-13) |  |  |  |  |  |
| 15 Extraordinary items (net of tax expense) |  |  |  |  |  |
| 16 Profit (+)/Loss(-) for the period(14-15) |  |  |  |  |  |
| 17. Paid-up equity share capital (FaceValue of the Share shall be indicated) |  |  |  |  |  |
| 18. Paid up Debt Capital |  |  |  |  |  |
| 19. Reserves excluding RevaluationReserves as per balance sheet ofprevious accounting year |  |  |  |  |  |
| 20. Debenture Redemption Reserve |  |  |  |  |  |
| 21. Earnings Per Share (EPS) |  |  |  |  |  |
| 22. Debt Equity Ratio |  |  |  |  |  |
| 23. Debt Service Coverage Ratio |  |  |  |  |  |
| 24. Interest Service Coverage Ratio |  |  |  |  |  |

\*Strike of whichever is not applicable

Notes:

1. Total expenditure incurred on (1) Employee Cost or (2) Any item of expenditure which exceeds 10% of the total expenditure, shall be given as a note.
2. 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.